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ANNUAL REPORT of the TOWN OFFICERS of the town of MILAN, N.H.

FOR THE YEAR ENDING
DECEMBER 31, 1978

University of
New Hampshire
Library

MILAN TOWN REPORT

TOWN OFFICERS—1978-1979

MODERATOR
Rodney Young

TOWN CLERK
Ruth Sias — *Term Expires 1979*

SELECTMEN
Donald E. Rich — *Term Expires 1979*
Elizabeth A. Hawkins — *Term Expires 1980*
Harris W. Nichols — *Term Expires 1981*

TAX COLLECTOR
Ruth Sias

TREASURER
Beverly Hawkins

ROAD AGENTS
Clifford Tankard *West*
Wayne Young *East*

SUPERVISORS OF THE CHECKLIST
Flora Day — *Term Expires 1980*
Alta Campbell — *Term Expires 1982*
Regina McLain — *Term Expires 1984*

CHIEF OF POLICE & CONSTABLE
Arthur Jodrie, Jr.

LIBRARY TRUSTEE
Evelyn Brown — *Term Expires 1979*
Janet Biggart — *Term Expires 1980*
Lois Alger — *Term Expires 1981*

TRUSTEES OF THE TRUST FUND
Avis Croteau — *Term Expires 1979*
Thelma Beroney — *Term Expires 1980*
Elizabeth Eastman — *Term Expires 1981*

CEMETERY COMMITTEE
Weldon Peabody
Francis Sias (appointed) Norman Hancock (appointed)

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AUDITORS

Margaret McClellan
Zilla Young

SEXTON

Weldon Peabody

SURVEYOR OF BARK & WOOD

Perley E. Lang, Jr.

CIVIL DEFENSE OFFICER & FIRE CHIEF

Allan H. MacDougall

SAFETY & HEALTH ORDINANCE COMMITTEE

William S. Hamlin
Elizabeth A. Hawkins
Donald E. Rich
Harris W. Nichols

PLANNING BOARD

(As appointed by Selectmen)

Clifford Tankard
Robert Loisselle *(resigned)*
Arthur York
Donald E. Rich
Wendall Sias *(deceased)*

WARRANT

To the inhabitants of the Town of Milan, in the County of Coos, and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the West Milan Town Hall on Tuesday, the 13th day of March, at 9:00 a.m. in the forenoon to act on the following subjects:

1. To choose all town officers for the ensuing year.

2. To see what sum of money the town will vote to raise for town officer's salaries. ($8,000).

3. To see what sum of money the town will vote to raise for town officers expenses. ($5,000).

4. To see what sum of money the town will vote to raise for summer and winter road and bridges maintenance. ($36,000).

5. To see if the town will vote to raise the sum of $409.05 and the State will give the sum of $2,727.03 for Town Road Aid.

6. To see what sum of money the town will vote to raise for the Police Department. ($5,500).

7. To see what sum of money the town will vote to raise for the Fire Department. ($7,300).

8. To see what sum of money the town will vote to raise for Town Poor. ($2,500).

9. To see what sum of money the town will vote to raise for Old Age Assistance. ($4,000).

10. To see what sum of money the town will vote to raise for soldiers and their families. ($200).

11. To see what sum of money the town will vote to raise for libraries. ($800).

12. To see what sum of money the town will vote to raise for the White Mountain Region Association. ($50).

13. To see what sum of money the town will vote to raise for Civil Defense. ($200).

14. To see what sum of money the town will vote to raise for the North Country Community Services. ($500).

15. To see what sum of money the town will vote to raise for the North Country Council. ($582).

16. To see what sum of money the town will vote to raise for the Milan Home Nursing Center. ($800).

17. To see what sum of money the town will vote to raise for the Recreation Department. ($200).

18. To see if the town will vote to raise the sum of $27,000 for the Town Share of the replacement of the Stearns Brook Bridge.

19. To see if the town will vote to raise the sum of $1,500 for participation in the replacement and modernization of the railroad crossing in West Milan.

20. To see if the town will give the Selectmen the authority to dispose of the former Selectmen's office, library, and storage sheds.

21. To see if the town will vote to continue the present garbage removal system and raise the sum of $2,226 for same.

22. To see if the town will vote to elect one road agent for East and West Town Road Maintenance commencing in March 1980.

23. To see if the town will vote to allow the Tax Collector to accept payments in advance of the Tax Warrant.

24. To see if the town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budgeted appropriations for the following specific purposes and in the amounts indicated herewith or take any other action hereon:

Appropriation	Amount
1979 Revaluation pickup	$3,500.00
Paving-Municipal Building	5,700.00

25. To see if the town will vote to provide Workmen's Compensation coverage for eligible employees by participating in the New Hampshire Municipal Association Self-Funded Worker's Compensation commencing December 1, 1979, and to authorize the Selectmen to take such action is furtherance of this vote as may be necessary.

26. To see if the town will vote to accept the balance of the budget as prepared by the Selectmen and raise such sums of money as may be necessary.

27. To see if the town will vote to give the Selectmen the authority to hire money in anticipation of taxes.

28. To transact any other business that may legally come before the meeting.

Dated the 19th day of February, 1979.

SELECTMEN OF MILAN
Donald E. Rich, Chairman
Elizabeth A. Hawkins
Harris W. Nichols

BUDGET OF THE TOWN OF MILAN, N.H.

PURPOSES OF APPROPRIATION	Appropriations Previous Fiscal Year	Actual Expenditures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1979 (1979-1980)
General Government:			
Town Officers' Salaries	$10,400.00	$ 7,581.43	$ 8,000.00
Town Officers' Expenses	6,000.00	4,247.25	5,000.00
Election and Registration Expenses	625.00	1,221.98	250.00
Expenses Town Hall and other buildings	1,500.00	3,845.89	3,000.00
Reappraisal of Property	1,000.00	9,559.47	3,500.00
Protection of Persons & Property:			
Police Department	5,000.00	5,273.60	5,500.00
Fire Department, inc. forest fires	5,000.00	4,997.83	7,300.00
North Country Council	581.00	581.00	582.00
Insurance	4,000.00	2,534.00	4,000.00
Civil Defense	200.00	190.00	200.00
Health Department:			
Health Dept-Hospital-Ambulance	2,000.00	2,000.00	2,025.00
Town Dump and Garbage Removal	2,500.00	2,226.00	2,500.00
Milan Home Nursing	1,600.00	1,600.00	800.00
North Country Community Services	500.00	500.00	500.00

Highways and Bridges:			
Town road aid	359.82	359.82	409.05
Town Maintenance	30,000.00	37,991.57	36,000.00
Street Lighting	3,000.00	3,467.37	3,500.00
Stearns Brook Replacement			27,000.00
Railroad Crossing Improvement			1,500.00
Libraries:			
Library	1,000.00	1,015.13	800.00
Public Welfare:			
Town Poor	2,500.00	1,632.91	2,500.00
Old Age Assistance	4,000.00	1,896.00	4,000.00
Soldiers' aid	200.00		200.00
Patriotic Purposes:			
Memorial Day	35.00	61.03	300.00
Recreation:			
Parks & Playground, inc. band concerts	25.00	25.00	200.00
Public Services Enterprises:			
Cemeteries	2,100.00	1,914.68	2,100.00
Unclassified:			
Damages and Legal Expenses	200.00	110.00	200.00
Advertising and Regional Associations	50.00	50.00	50.00
Debt Service:			
Interest on Temporary loans	2,000.00	1,462.50	2,000.00
Total Appropriations	$86,375.82	$94,344.46	$123,916.05

SOURCES OF REVENUE	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
From Local Taxes:			
Resident Taxes	$ 5,620.00	$ 4,940.00	$ 4,900.00
Yield Taxes	3,937.00	3,720.92	3,500.00
Interest on Delinquent Taxes		1,443.92	1,400.00
Resident Tax Penalties		119.00	100.00
From State:			
Meals and Rooms Tax	5,394.00	5,943.51	5,800.00
Interest and Dividends Tax	2,018.00	3,692.07	3,600.00
Savings Bank Tax	1,036.00	1,100.22	1,000.00
Highway Subsidy	6,037.00	6.021.06	5,900.00
Railroad Tax	71.00	70.48	70.00
National Forest Reserve		1,437.47	1,000.00
Reimb. a/c State-Federal Forest Land		3,784.07	3,600.00
Business Profits Tax		5,620.16	5,500.00
From Local Sources, except Taxes:			
Motor Vehicle Permits Fees	14,000.00	22,253.70	20,000.00
Dog Licenses	300.00	857.30	800.00
Business Licensed, Permits and Filing Fees	40.00	495.00	450.00
Rent of town Property	100.00	250.00	200.00
Income from Departments	1,000.00	3,825.60	500.00
Receipts Other Than Current Revenue:			
Revenue Sharing Fund	3,000.00	5,959.00	5,500.00
Anti Recession Fund		498.00	400.00
Total Revenues and Credits	$42,553.00	$72,030.56	$64,220.00

COPY OF SUMMARY OF INVENTORY

DESCRIPTION OF PROPERTY	VALUATION
Land	$6,659,600.00
Buildings	$9,190,800.00
House Trailers Used as Dwellings	670,050.00
Total Valuation Before Exemptions Allowed	$16,520,450.00
Less Exemptions to Blind	10,000.00
Less Exemption to Elderly	240,000.00
Total Exemptions Allowed	250,000.00
Net Valuation on which Tax is computed	$16,270,450.00

Statement of Appropriations & Taxes Assessed and Tax Rate for Tax Year 1978

APPROPRIATIONS:

Town Officers' Salaries	$10,400.00
Town Officers' Expenses	6,000.00
Election & Registration	625.00
Town Hall & Other Town Buildings	1,500.00
Police Department	5,000.00
Fire Department	5,000.00
Insurance	4,000.00
Planning	581.00
Damages & Legal Expenses	200.00
Civil Defense	200.00
Ambulance	2,000.00
Home Nursing Center	1,600.00
Highway & Bridge Maintenance	30,000.00
Street Lighting	3,000.00
Town Road Aid	359.82
Libraries	1,000.00
Town Poor	2,500.00
Old Age Assistance	4,000.00
Soldiers' Aid	200.00
Cemeteries	2,100.00
North Country Community Services	500.00
Regional Association	50.00
Interest	2,000.00
Patriotic Purposes	35.00
Revaluation	1,000.00

Alpha House	300.00
Town Dump	2,500.00
Recreation	25.00
	$86,675.82

LESS ESTIMATED REVENUE & CREDITS

Interest and Dividends Tax	$3,692.00
Railroad Tax	70.00
Rooms & Meals Tax	5,943.00
Savings Bank Tax	1,100.00
Highway Subsidy	9,476.00
Dog Licenses	600.00
Business Licenses & Filing Fees	500.00
Motor Vehicle Fees	18,000.00
Resident Taxes	6,040.00
Yield Taxes	3,097.00
Rent of Town Property	100.00
Income from Departments	500.00
Reimb. State & Federal Lands	2,000.00
Revenue Sharing	4,000.00
Surplus	1,700.00
Total Revenue & Credits	72,118.00
Net Town Appropriations	14,558.00
Net School Appropriations	254,094.00
County Tax Assessment	15,135.00
Total of Town, School and County	283,787.00
Business Profits Tax Reimbursement	5,621.00
War Services Credits	6,500.00
Add Overlay	1,694.00

Amount to be raised by Property Tax

Gross Property Tax Assessed	286.360.00
Less War Service Credits	6,500.00
	279,860.00

Average Rate Taxation per $100.00 valuation for all purposes $1.76.

PAYMENTS

Current Maintenance Expenses:	
General Government:	
Town Officers' Salaries	7,581.43
Town Officers' Expenses	4,247.25
Election and registration expenses	1,221.98
Municipal Assoc. Dues	200.00
Expenses Town hall & other town buildings	3,845.89
Reappraisal of Property	9,559.47
Protection of Persons and Property:	
Police Department	5,273.63
Fire Department	4,997.83
North Country Council	581.00
Insurance	2,534.00
Civil Defense	190.00
Health:	
North Country Community Services	500.00
Health Department, ambulance	2,200.00
Alpha House	300.00
Milan Home Nursing Center	1,600.00
Garbage removal	2,226.00
Highways & Bridges:	
Additional Highway Subsidy	3,479.10
Town Road Aid	359.82
Town Maintenance	
East Milan	18,998.04
West Milan	18,993.53
Street Lighting	3,467.37
TRA-(Reimb.)	4,391.12
Libraries:	
Libraries	1,015.13
Public Welfare:	
Old Age Assistance	1,896.00
Town Poor	1,632.91
Patriotic Purposes:	
Memorial Day	61.03
Recreation	25.00
Public Service Enterprises:	
Cemeteries	1,914.68
Unclassified:	
Damages and legal expenses	110.00

Advertising and Regional Associations	50.00	
Taxes bought by town	12,732.05	
Discounts, Abatements and refunds	3,746.59	
Payments-Trust Funds Account	8,778.00	
TOTAL CURRENT MAINTENANCE EXPENSES		128,708.82
Debt Service:		
Interest on Debt:		
Paid on Tax Anticipation Notes	1,462.50	
Total Interest Payments		1,462.50
Principal of Debt:		
Payments on Tax Anticipation Notes	125,000.00	
Total Prinicpal Payments		125,000.00
Payments to Other Governmental Divisions:		
Payments to State a/c 2% Bond & Debt Retirement Taxes	1,148.27	
Taxes paid to County	15,135.00	
Payments to School Districts	330,208.27	
Total Payments to Other Governmental Divisions		346,491.54
TOTAL PAYMENTS FOR ALL PURPOSES		601,662.86
Cash on hand, December 31, 1978		19,676.11
GRAND TOTAL		621,338.97

RECEIPTS

Current Revenue:		
From Local Taxes:		
Property Taxes	$193,770.56	
Resident Taxes	4,940.00	
Yield Taxes	3,127.44	
Total Taxes Collected & Remitted		201,838.00
Property Taxes and Yield Taxes, Previous Years		244,852.25
Resident Taxes, Previous Years		900.00
Interest received on Delinquent Taxes		2,002.19
Resident Taxes Penalties		119.00
Tax Sales Redeemed		14,230.37
From State:		
For Highways and Bridges:		
For Town Road Aid		4,457.42
Additional Highway Subsidy		3,351.26
Overcharge, Municipal Account		36.60
Highway Subsidy		6,021.06
Interest and Dividends Tax		3,692.07
Railroad Tax		70.48
Savings Bank Tax		1,100.22
Reimbursement a/c State and Federal Forest Lands		3,784.07
National Forest Reserve		1,437.47
Fighting Forest Fires		87.90
Meals and Rooms Tax		5,943.51
Reimb. a/c Business Profits Tax		5,620.16
From Local Sources, Except Taxes:		
Dog Licenses		857.30
Business Licenses, permits & filing fees		495.00
Rent of Town Property		250.00
Income from Trust Funds		4,335.00
Income from departments		3,825.60
Motor Vehicle Permits		22,253.70
Receipts other than Current Revenue:		
Proceeds of Tax Anticipation Notes	65,000.00	
Withdrawals from Capital Reserve Funds	2,918.85	
Revenue Sharing Grant	7,945.00	
Anti Recession Act	498.00	
Total Receipts other than Current Revenue		76,361.85
Total Receipts from all Sources		607,922.48
Cash on Hand, January 1, 1978		13,416.49
GRAND TOTAL		621,338.97

BALANCE SHEET

ASSETS

Cash	13,416.49	
Total		13,416.49
Unredeemed Taxes: (from Tax Sale on account of)		
Levy of 1977	11,753.02	
Levy of 1976	1,342.30	
Levy of 1975	0.00	
Previous Years	139.26	
Total		13,234.59
Uncollected Taxes:		
Levy of 1978, including Resident Taxes	87,646.29	
Levy of 1977	6,477.16	
Levy of 1976	5,229.28	
Total		99,352.73
TOTAL ASSETS		126,003.80
Current Surplus, Dec. 31, 1977	39,466.51	
Current Surplus, Dec. 31, 1978	1,909.80	
Decrease of Surplus—Change in Financial Condition		37,556.71

LIABILITIES

Accounts Owed by the Town:		
School District(s) Tax(es) Payable	124,094.00	
Total		124,094.00
Total Liabilities		124,094.00
Current Surplus (Excess of assets over Liabilities)		1,909.80
GRAND TOTAL:		126,003.80

SCHEDULE OF TOWN PROPERTY

AS OF DECEMBER 31, 1978

DESCRIPTION		VALUE
Town Hall, Land, etc.		$ 20,400.00
Municipal Building & Land		240,000.00
Furniture & Equipment		4,000.00
Police Department Equipment		2,500.00
Fire Department Equipment		15,000.00
Ambulance Department & Equipment		6,000.00
Highway Department Equipment		3,500.00
School, Land & Buildings		383,300.00
School Furniture & Equipment		33,000.00
All Land & Buildings acquired through Tax Collector's Deeds:		
110 Acres	L18-R4-D2	19,250.00
90 Acres	L15-R7-D2	15,750.00
250 Acres	L16-R7-D2 & L13-R1-D2	42,750.00
208 Acres	L19 & 20-R7-D2	26,000.00
58 Acres	Pt L1-R6-D1	12,800.00
½ Acre	Pt L12-R5-D2 & Buildings	7,600.00
	TOTAL	$831,850.00

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ended December 31, 1978

ITEMS	Appropriations 1978	Receipts & Reimburse-ments	Total Available	Expenditures	Unexpended Balance	Overdraft
Town Officers' Salaries	$10,400		$10,400.00	7,581.43	2,818.57	
Town Officers' Expenses	6,000.00	33.94	6,033.94	4,247.25	1,786.69	
Election & Registration	625.00		625.00	1,221.98		596.98
Town Buildings	1,500.00	3,328.00	4,828.00	3,845.89	982.11	
Police Department	5,000.00	268.50	5,268.50	5,273.60		5.10
Fire Department	5,000.00	2,783.06	7,783.06	4,997.83	2,785.23	
Civil Defense	200.00		200.00	190.00	10.00	
North Country Council	581.00		581.00	581.00		
Ambulance District	2,000.00		2,000.00	2,000.00		
MIlan Home Nursing	1,600.00		1,600.00	1,600.00		
Garbage Disposal	2,500.00		2,500.00	2,226.00	274.00	
Town Road Aid	359.82		359.82	359.82		
Roads—West	15,000.00	3,010.53	18,010.53	18,993.53		983.00
Roads—East	15,000.00	3,010.53	18,010.53	18,998.04		987.51
Street Lights	3,000.00		3,000.00	3,467.37		467.37
Libraries	1,000.00		1,000.00	1,015.13		15.13
Old Age Assistance	4,000.00		4,000.00	1,896.00	2,104.00	

Town Poor	2,500.00		2,500.00	1,632.91	867.09	
Soldiers' Aid	200.00		200.00	0.00	200.00	
Memorial Day	35.00		35.00	61.03		26.03
Cemeteries	2,100.00	100.00	2,200.00	1,914.68	285.32	
Legal Expenses	200.00		200.00	110.00	90.00	
White Mt. Regions Association	50.00		50.00	50.00		
Interest on Temp Loans	2,000.00		2,000.00	1,462.50	537.50	
Insurance	4,000.00		4,000.00	2,534.00	1,466.00	
North Country Community Serv.	500.00		500.00	500.00		
Health Department				0.00		
Recreation Department	25.00		25.00	25.00		
Reappraisal of Property	1,000.00	1,036.60	2,036.60	9,559.47		7,522.87
TOTALS	$86,375.82	$13,571.16	$99,946.98	$96,344.46	$14,206.51	$10,603.99
Unexpended Balance						$3,602.52

TREASURER'S REPORT

1978 DETAILED STATEMENT OF RECEIPTS

January		
Balance on hand		$13,416.49
11	Selectmen—Pistol Permits	4.00
	State of N.H.—Highway Subsidy	1,506.90
13	Bicentennial Committee—1977 sale of history books, etc.	275.00
17	Selectmen—Pistol Permit	2.00
	State of N.H.—Additional Highway Subsidy, 1977	662.71
	U.S. Government—Revenue Sharing-AntiRecession	176.00
	U.S. Government—Revenue Sharing	1,986.00
18	Berlin City Bank—WD Reassessment Fund (closed)	2,918.85
	State of N.H.—Receipts from White Mt. Nat'l Forest	1,437.47
24	Selectmen—Pistol Permits	6.00
	Town of Stark—Reimb. Leo Thompson fire	369.02
February		
7	Brown & Saltmarsh—refund, overpayment	21.94
	Selectmen—Pistol Permit	2.00
9	Ruth Sias, Tax Col.-January col. of 1977 taxes	5,945.58
	Ruth Sias, Town Clerk-Jan. issue of auto permits	1,296.66
	Ruth Sias, Town Clerk-Jan. coll. filing fees, etc.	72.00
17	Ruth Sias, Tax Col.-Redeemed Taxes-Levy 1976 Lemelin	185.00
24	Ruth Sias, Tax Col.-Red. Taxes-Levy 1976-Bennett	498.09
March		
3	Ruth Sias, Tax Col.-February col. of 1977 taxes	76,796.98
	Ruth Sias, Tax Col.-Red. taxes-Levy 1975-Young	1,859.14
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Young	1,496.53
	Ruth Sias, Town Clerk-Feb. issue of auto permits	1,232.00
	Ruth Sias, Town Clerk-Feb. col. filing fees, etc.	66.10
15	Selectmen-Rent of Town Hall	25.00
	State of N.H.-Reimb. State & Federal Lands	1,001.07
17	State of N.H.-Warden Services-1977	47.50
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976, Lemelin	67.31
	Ruth Sias, Tax Col.-Red. taxes-Levy 1975, Perreault	500.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976, Young	461.30

April		
4	Selectmen-Pistol Permits	4.00
	Milan Home Nursing-Withholding Tax, 1st. quarter	55.64
	Town of Shelburne—purchase of Fire Truck	600.00
	Ruth Sias, Tax Col.-March col. of 1977 taxes	102,906.58
	Ruth Sias, Town Clerk, Mar. issue of auto permits	3,761.83
	Ruth Sias, Town Clerk-Mar. col., filing fees, etc.	49.00
11	Selectmen-Pistol Permit	2.00
18	State of N.H.—Highway Subsidy	1,506.90
	State of N.H.—Additional highway subsidy	912.06
	U.S. Government—Revenue Sharing	1,986.00
	U.S. Government—Revenue Sharing Antirecession	322.00
21	Ruth Sias, Tax Col.-Red. taxes-Levy '76-Gemellario	82.13
May		
2	State of N.H.—Overcharge-Municipal Acting	36.60
6	Ruth Sias, Town Clerk-April issue of auto permits	1,720.26
	Ruth Sias, Town Clerk-Arpil col. dog taxes, etc.	102.50
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Johnson	809.12
	Ruth Sias, Tax Col.-April col. of 1977 taxes	8,705.26
19	Nansen Ski Club-reimb. for Police Officers	150.00
	Richard Covill-sale of fire truck	1,498.96
31	Selectmen—pistol permit	2.00
June		
6	Selectmen-Rent of Town Hall	25.00
	Berlin City Bank-Withdrawal from Revenue Sharing account as per Article #17, Town Report	4,000.00
8	Ruth Sias, Tax Col.-May col. of taxes	13,241.80
	Ruth Sias, Town Clerk-May issue of auto permits	2,013.50
	Ruth Sias, Town Clerk-May col. of dog taxes, etc.	567.50
	Berlin City Bank—Note	65,000.00
20	Selectmen-Pistol Permits	6.00
27	Selectmen—Rent of Town Hall	25.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Young	250.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Young	400.99
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Young	258.32
July		
3	Ruth Sias, Tax Col.-June col. of taxes	5,602.23
	Ruth Sias, Town Clerk-June issue of auto permits	1,913.00
	Ruth Sias, Town Clerk-June col. of dog taxes, etc.	140.00
5	Milan Home Nursing-Withholding Tax, 2nd quarter	58.43
11	Selectmen—Pistol Permit	2.00
13	State of N.H.-Reimb. for forest fire	40.40

18	U.S. Government-Revenue Sharing	1,986.00
	State of N.H.—Highway Subsidy	1,503.63
	State of N.H.-Additional Highway Subsidy	833.44
	State of N.H.—Business Profits Tax	2,810.08
	Selectmen—Pistol Permits	4.00
21	Ruth Sias, Tax Col.-Red. Taxes-Levy 75-76-Perreault	711.19

August

7	Ruth Sias, Tax Col.-July col. of taxes	5,557.20
	Ruth Sias, Town Clerk-July issue of auto permits	1,329.55
	Ruth Sias, Town Clerk-July col. of dog taxes, etc.	99.50
8	State of N.H.-Interest & Dividends Tax	3,692.07
	State of N.H.-Bank Tax	1,100.22
	State of N.H.-Railroad Tax	70.48
22	Selectmen—Pistol Permit	2.00
	State of N.H.-Reimbursement-TRA	997.66
	Selectmen-Rent of Town Hall	25.00
25	State of N.H.-Reimb. for forest fire	9.18
29	State of N.H.-Highway Subsidy	1,379.39

September

6	State of N.H.-Business Profits Tax	1,405.04
	Ruth Sias, Tax Col.-August col. of taxes	12,034.37
	Ruth Sias, Town Clerk-Aug. issue of auto permits	2,358.00
	Ruth Sias, Town Clerk-Aug. col. of dog taxes, etc.	47.70
22	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Locke	34.15
	Ruth Sias, Tax Col.-Red. taxes-Levy 1975-Lewis	767.71
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Lewis	732.92
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Paradise	458.69
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Amero	181.21
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Bergeron	117.21
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Frizzell	50.00
26	State of N.H.-TRA Reimbursement	1,782.18

October

3	Selectmen—Pistol Permit	2.00
	Ruth Sias, Tax Col.—Sept. col. of taxes	10,716.58
	Ruth Sias, Town Clerk-Sept. issue of auto permits	1,900.90
	Ruth Sias, Town Clerk-Sept. col. of dog taxes, etc.	84.50
	Ruth Sias, Tax Col.-Red. taxes-Levy '76-Dandaneau	787.42
11	Selectmen-Rent of Town Hall	75.00
	Milan Home Nursing-Withholding Tax, 3rd quarter	41.03
	U.S. Government-Payment for Federal Lands	2,783.00
	U.S. Government-Revenue Sharing	1,987.00
13	State of N.H.-Highway Subsidy	1,503.63
	State of N.H.-Additional Highway Subsidy	943.05
16	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Caron	129.29

24	State of N.H.-Rooms & Meals Tax	5,943.51
	State of N.H.-TRA	298.19
November		
6	Ruth Sias, Tax Col.-Oct. col. of taxes	14,350.72
	Ruth Sias, Town Clerk-Oct. issue of auto permits	1,510.75
	Ruth Sias, Town Clerk-Oct. col. of dog taxes, etc.	78.50
	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Leclerc	64.64
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Fournier	1,041.60
	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Fournier	632.32
	Ruth Sias, Tax Col.-Red. taxes-Levy 1975-Young	452.60
7	Selectmen—Pistol Permit	2.00
14	Selectmen-Pistol Permit	4.00
	Selectmen—Rent of Town Hall	25.00
21	Selectmen-Pistol Permit	2.00
24	Ruth Sias, Tax Col.-Red. taxes-Levy 1975-Young	1,022.00
29	Town of Dummer-Reimb.—Bernard fire	33.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Frizzell	25.00
December		
1	Ruth Sias, Tax Col.-Nov. col. of taxes	17,365.76
4	Ruth Sias, Town Clerk-Nov. issue of auto permits	1,621.55
	Ruth Sias, Town Clerk-Nov. col. of dog taxes, etc.	88.00
5	State of N.H.-Business Profits Tax	1,405.04
	Selectmen—Pistol Permit	2.00
	David John—Reimb. for double issue of check	13.50
8	Ruth Sias, Tax Col.-Red. taxes-Levy 1976-Frizzell	25.00
12	Town of Dummer-Reimb. for Charette fire	64.00
19	Selectmen-Rent of Town Hall	75.00
	J & M Lumber-Purchase of 26 Yards of loam	78.00
	Town of Errol-Share of insurance on radios & radar	105.00
	Town of Dummer-Reimb. for Bisson fire	121.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Bergeron	40.00
	Ruth Sias, Tax Col.-Red. taxes-Levy 1977-Bilodeau	89.49
27	Selectmen-Pistol Permit and sale of tax map	7.00
	Berlin City Bank-Withdrawal from Boundaries acct.	335.00
30	Milan Home Nursing-Withholding Tax, 4th quarter	44.90
	Bicentennial Com.-Sale-History books, etc. for '78	150.00
	Ruth Sias, Town Clerk-Dec. issue of auto permits	1,595.70
	Ruth Sias, Town Clerk-Dec. col. of miscellaneous	12.00
	Ruth Sias, Tax Col.-Dec. col. of taxes	176,488.38
	TOTAL RECEIPTS	621,338.97
	TOTAL PAYMENTS as per Selectmen's report	601,662.86
	Bal. on Hand-December 31, 1978	19,676.11

REPORT OF SELECTMEN

1978 DETAILED STATEMENT OF PAYMENTS

DETAIL NO. 1—Town Officers Salaries:

Ruth Sias, Town Clerk-Tax Collector	$5,010.00
Elmer Lang, Selectman	83.33
Donald Rich, Selectman	400.00
Elizabeth Hawkins, Selectwoman	328.00
Elizabeth Hawkins, Bookkeeper	240.00
Harris Nichols, Selectman	210.00
Beverly Hawkins, Treasurer	200.00
Margaret McClellan, Auditor	100.00
Zilla Young, Auditor	100.00
Flora Day, Supervisor of Checklist	15.00
Alta Campbell, Supervisor of Checklist	15.00
Regina McLain, Supervisor of Checklist	15.00
Mona Douglass, Substitute Town Clerk	10.60
Elizabeth Eastman, Trustee of Trust Funds	50.00
District Director of Internal Revenue:	804.50
	$7,581.43

DETAIL NO. 2—Town Officers Expenses:

Elmer Lang, Mileage	31.44
Office Products, folders, adding machine rolls, etc.	27.22
New England Telephone, office phone	576.47
Homestead Press, Property bills & envelopes (2)	74.42
Ruth Sias, 1978 Expenses	36.99
Public Service Co., Town Office	373.05
Brown & Saltmarsh, Town Clerk—Tax Collector Supplies	25.36
Currier Graphics, Inc., Notices	22.50
Elizabeth Hart, Tax Hearings	15.00
Elmer Lang, Tax Hearings	15.00
Donald Rich, Tax Hearings	15.00
Warren Bartlett, deed cards	131.00
Hodgdon, Inc., gas	177.71
Elizabeth Hart, mileage, deliver reports	7.32
Elmer Lang, mileage, deliver reports & meetings	36.00
Donald Rich, mileage, deliver reports	5.00
Wheeler & Clark, dog notices & tags	28.32
Currier Graphics, Inc., Town Reports	918.00
Allan MacDougall, Postage—Inventories	78.00
A. Gladys McLean, deceased list	.60

Carol Ingraham, deceased list.....10
Currier Graphics, Inc., building permits, etc. 53.00
York Land Services, Tax Map Reprints (2) 139.50
Currier Graphics, Inc., Dog Notices.....16.50
Inez M. Cushman, 78 Tax Collector Dues.....12.00
Ernest R. Lafond, 78 Town Clerk dues.....10.00
Brown & Saltmarsh, Indexes & Abatement Books. 43.38
Ruth Sias, Postage & Supplies 20.00
Office Products, Planning Board-Envelopes.....8.75
Allan MacDougall, postage & envelopes 278.34
Treasurer, State of N.H. part dog taxes.....17.50
Brown & Saltmarsh, pistol permits & payroll pads 12.93
Office Products, file cabinet 70.25
Currier Graphics, Inc., resident tax bills & envelopes 45.50
Kimberly Sias, preparing resident tax book.....5.00
Ruth Sias, postage—resident tax bills 64.00
Brown & Saltmarsh, Tax Sale Forms 8.92
Ruth Sias, postage—Tax Sale Notices.....61.60
Beverly Hawkins, postage.....3.88
Office Products, copies.....9.30
Registry of Deeds, Current Use Properties 9.15
Warren Bartlett, Tax Sale registry & red 44.45
Branham Publishing Co., Town Clerk references . 12.75
Revenue Sharing Advisory Service, bulletin subs.. 25.00
Ovide Aubin, Garbage Removal.....9.00
Brown & Saltmarsh, Town Clerk Supplies 30.00
Ruth Sias, postage—Tax Bills.....120.00
Treasurer, State of N.H., boat reports 18.09
N.H. Lawprint, law book 14.00
Berlin City Bank, Payroll checks.....93.80
Chauncy Holt, Tax Map Cabinet.....70.96
Elizabeth Eastman, Trust Fund Expenses.....25.00
Edgar Bellavance, Treas. Assessing Officials dues 20.00
Allan MacDougall, 1979 box rent.....5.00
N.H. City & Town Clerks Assn. 79 dues.....10.00
Allan MacDougall, 1978 box rent.....4.00
Arthur York, Surveying, Municipal Bldg. Site 244.20
N.H. Assn. Assessing Officials 78 dues 20.00

$4,247.25

DETAIL NO. 3—Election & Registration:

Evans Printing Co., Voter Reg. Cards 27.50
Regina McLain, Typing Checklist.....22.00
The Berlin Reporter, ad 90.00
Currier Graphics, Inc., Ballots.....89.00

West Milan Womens Club, dinner	50.00
Shirley Amero, janitor services	35.00
Currier Graphics, Inc., Ballot Inserts	15.50
Douglas Mfg. Co., voting booths	162.98
Young's Variety, election lunches— Sept. & Nov.	150.00
Regina McLain, Supervisor of Checklist	45.00
Alta Campbell, Supervisor of Checklist	45.00
Flora Day, Supervisor of Checklist	45.00
Roma Labrecque, ballot clerk	45.00
Olivia Caron, ballot clerk	15.00
Evelyn Brown, ballot clerk	15.00
Lily Rich, ballot clerk	15.00
Josie Corkum, ballot clerk	15.00
Maureen Masters, ballot clerk	15.00
Beverly Hawkins, ballot clerk	15.00
Geraldine Judson, ballot clerk	45.00
Ruth Sias, Town Clerk	45.00
Rodney Young, Moderator	85.00
Elmer Lang, Selectman	15.00
Donald Rich, Selectman	45.00
Elizabeth Hawkins, Selectwoman	45.00
Harris Nichols, Selectman	30.00
	$1,221.98

DETAIL NO. 4—Town Hall & Other Town Buildings:

Public Service Co., lights	71.86
Hodgdon, Inc., Service Contract	56.95
Hodgdon, Inc., gas	366.27
Hodgdon, Inc., oil	110.07
Shirley Amero, janitor	53.49
Ovide Aubin, garbage removal	4.00
Concord Group, liability insurance	60.12
Sherwin-Williams, paint	149.73
Carney Daniels, painting	900.00
State Water Testing Lab, water test	10.00
Bohco/Morin Oil, oil-municipal building	1,906.65
Concord Group, fire insurance	55.00
Donald Rich, Reimb.-phones	59.82
Francis Sias, mowing	14.00
Bruce Vandal, moving	10.47
Donald Beroney, moving	12.22
Eileen Sias, moving	5.24
	$3,845.89

DETAIL NO. 5—Police Department:

Yankee Sportsman, dog food, dishes	54.15
Ray's Gun Shop, tear gas, flashlights	30.53
State of N.H., radio repair	19.50
Berlin Reporter, ad-dog owners	10.00
The Ouellette Agency, insurance, radar & radios	242.00
W.S. Darley & Co., Supplies	65.64
Arthur Jodrie, Jr., ski jump	20.00
Arthur Jodrie, Jr., ski jump mileage	5.00
Arthur Jodrie, Jr., labor	1,249.78
Arthur Jodrie, Jr., mileage	629.25
David John, labor	395.39
David John, mileage	138.90
Douglas Potter, ski jump	20.00
Douglas Potter, ski jump mileage	5.00
Douglas Potter, labor	299.88
Douglas Potter, mileage	78.00
James Tennis, labor	91.96
Geraldine Judson, ski jump	20.00
Geraldine Judson, ski jump mileage	5.00
Herbert Balser, ski jump	20.00
Herbert Balser, ski jump mileage	5.00
Herbert Balser, labor	348.00
Herbert Balser, Mileage	98.64
Robert Balser, labor	902.14
Robert Balser, mileage	250.59
William Potter, ski jump	20.00
William Potter, ski jump mileage	5.00
William Potter, labor	18.00
Harry Martin, ski jump	20.00
Harry Martin, ski jump mileage	5.00
Harry Martin, labor	48.00
Harry Martin, mileage	48.00
District Director of Internal Revenue	105.25
	$5,273.60

DETAIL NO. 6—Fire Department

Bohco/Morin Oil, oil	1,194.98
West Milan Store, gas	30.09
Young's Luncheonette, gas	39.88
Kelley's Auto Parts, supplies & parts	109.12
Auto Mart, carrier bolts, etc.	14.92
Concord Mutual, insurance-3 trucks	260.00
Public Service Co., lights	86.81

Ray's Gun Shop, lights & batteries	46.42
Holt's Store, gas	41.05
Blanchard Assoc., ladder-roofhooks	26.57
Groveton Village Precinct, Bailey Fire	24.00
Raymond Beroney, dues-school	22.50
Morris Building Center, ladder bolts	44.66
Concord Group, 75 Ford insurance	157.00
City Hardward Store, axe handle	4.29
Walter Mullins, truck repair	15.00
Berlin Reporter—Ad fire truck	5.00
Stark Vol. Fire Dept., Emery barn	67.00
Treas., State of N.H., back pumps, nozzles, etc.	115.13
Blanchard Assoc., truck equipment	155.10
N.H. State Fireman's Assoc., insurance	75.00
Herbert Woods, truck repairs	757.15
The Fire Barn, electronic siren	122.50
Allan MacDougall, 78 rent & related work	724.35
Tankard, Inc., inspection	9.00
William A. Gosselin Co., repairs	12.00
Blanchard Assoc., ladder & hose	612.00
Allan MacDougall, Warden	91.95
Allan MacDougall, mileage	6.00
Allan MacDougall, labor	3.49
Walter Mullins, Deputy Warden	33.85
Walter Mullins, mileage	6.00
Walter Finson, labor	22.34
Walter Finson, mileage	6.00
Alfred Lindsay, Deputy Warden	33.85
Mark Corcoran, labor	3.09
Rodney Legendre, labor	6.58
Robert Biggart, labor	3.49
Ronald Hawkins, labor	3.49
Daniel Bennett, labor	3.09
Ray Labrecque, labor	3.09
	$4,997.83

DETAIL NO. 7—Revenue Sharing:

Berlin City Bank	$8,443.00

DETAIL NO. 8—Insurance:

A. D. Davis & Sons, Town Officers Bonds	251.00
The Ouellette Agency, Municipal Building	666.00
Vaillancourt & Woodward, Additional W.C.	116.00
Concord General Mutual, liability	201.00
The Ouellette Agency, Workmen's Comp., 78-79	1,300.00
	$2,534.00

DETAIL NO. 9—Civil Defense:

Herbert Woods, labor-trucks	190.00
	$190.00

DETAIL NO. 10—Milan Home Nursing Center:

1978 Appropriation	1,600.00
District Director of Internal Revenue	200.00
	$1,800.00

DETAIL NO. 11—Ambulance District:

1978 Appropriation	2,000.00

DETAIL NO. 12—North Country Community Services:

1978 Appropriation	500.00

DETAIL NO. 13—Town Dump:

City of Berlin, use of landfill	2,226.00

DETAIL NO. 14—Town Road Maintenance, West:

R. C. Hazelton Co., sander parts	55.50
Howard Doucette, snow removal	124.95
Ross Express, freight	8.55
R. C. Hazelton Co., clutch, sprocket, etc.	36.61
Pike Industries, patch	1,548.28
J & M Lumber, gravel	9.50
Sanel Auto Parts, parts	10.90
Richard Goupil, crushed gravel	82.50
Gorham Sand & Gravel, stone-culvert	157.45
Gorham Brick & Block, 12 blocks	5.64
Perley Lang, Jr., gravel	7.50
Daniel Riley, sand	138.40
International Salt Co., winter salt	182.94
Almon Young, loader & screen	392.50
R. C. Hazelton Co., plow blades, etc.	154.73
Sanel Auto Parts, plow bolts, etc.	15.96
Tankard, Inc., truck	6,506.97
Tankard, Inc., loader	516.55
Tankard, Inc., chain saw	3.60
Tankard, Inc., backhoe	436.80
Tankard, Inc., mower	228.00
Tankard, Inc., pickup	293.33
Tankard, Inc., tractor	22.00

Clifford Tankard, labor	878.10
Norman Hancock, labor	1,925.64
Weldon Peabody, labor	237.93
Philip Hamlin, labor	1,220.56
Richard Flint, labor	677.59
Harold Potter, labor	536.12
Eric Sheen, labor	172.75
Alger Stiles, labor	20.09
Dean Stiles, labor	72.11
Robert White, labor	20.09
Wayne Young, truck	47.45
Raoul Gagnon, bulldozer	112.50
Raoul Gagnon, truck	82.50
Homer Frizzell, labor	117.42
Howard Doucette, labor	1,014.30
Frank Bacon, grader	688.50
Richard Amero, labor	20.08
District Director of Internal Revenue	210.64
	$18,993.53

DETAIL NO. 15—Town Road Maintenance—East:

Ross Express, Freight, plow blade	32.02
Gorham Sand & Gravel, winter sand	243.14
Frank's Garage, repair sander	12.00
Eugene Cordwell, tractor	150.00
Frank's Garage, welding & painting plow	27.00
R. C. Hazelton, Inc., plow blade, bolts	145.84
Gorham Sand & Gravel, patch	97.61
Gorham Sand & Gravel, stone	51.94
Sanel Auto Parts, parts	13.43
Yankee Sportsman, shovel, axe, snips	22.70
Pike Industries, cold patch	995.68
J & M Lumber, crushed gravel & stone	223.35
Frank's Garage, grader	187.00
Morris Co., pail, trowel, concrete mix	27.84
Gorham Sand & Gravel, CBR	114.84
Raoul Gagnon, truck	15.60
Young's Enterprises, dozer-loader	264.00
Daniel Riley, sand	230.80
International Salt Co., winter salt	351.33
Almon Young, equipment, winter salt	650.00
R. C. Hazelton Co., blades	230.82
Frank Bacon, truck	1,882.32

Frank Bacon, loader	783.75
Frank Bacon, grader	2,329.50
Clifford Tankard, labor	10.00
Tankard, Inc., truck	239.11
Tankard, Inc., loader	55.50
Eldred Larry, labor	55.62
Harold Potter, labor	1,123.23
Alger Stiles, labor	61.80
Gregory Bacon, labor	85.51
Brice Bacon, labor	402.69
Wayne Young, labor	1,283.60
Wayne Young, truck	3,531.37
Wayne Young, pickup	301.60
Rodney Young, labor	58.82
Rodney Young, pickup	7.80
Rodney Young, Tractor	12.00
Rodney Young, dozer	54.00
Rodney Young, truck	167.00
Rodney Young, loader	116.00
Robert Biggart, labor	250.79
Maurice Woodward, labor	3.09
Normand Bergeron, labor	3.09
Waldo Williams, labor	3.09
Carl Holt, labor	6.18
Jerry Caron, labor	3.09
Cliff Demeritt, labor	12.36
Eugene Cordwell, tractor	12.50
Ed Lee, labor	41.88
Judy Young, labor	77.12
Judy Young, truck	226.61
James Gagnon, backhoe	45.00
Jeff Young, labor	145.31
Jeff Young, grader	12.36
Kevin Masters, labor	177.54
Dan Doble, labor	34.90
Gerry Hamel, labor	48.86
Bill Gagnon, labor	30.90
Paul Wentworth, labor	15.45
Paul Wentworth, truck	55.00
Scott Holt, labor	128.90
Mike Mailloux, labor	6.18
Eric Sheen, labor	27.81
Norman Hancock, labor	69.38
Richard Flint	39.88
Young's Const. Co., crane & truck	25.00
Robert Young, tractor	10.00
Michael Anctil, labor	46.35

Edward Vashaw, labor	66.44
Roger Adams, labor	78.80
Danny Alger, labor	6.18
Richard Testa, labor	43.26
Robert White, labor	32.50
District Director of Internal Revenue-(Frank Bacon)	455.78
District Director of Internal Revenue	153.30
	$18,998.04

DETAIL NO. 16—Town Road Aid:

Treas., State of N.H.-1978 Appropriation	359.82
TRA Construction, East & West, 1978	4,391.12
	$4,750.94

DETAIL NO. 17—Additional Highway Subsidy:

Road Construction, East & West, 1978	3,479.10

DETAIL NO. 18—Street Lighting:

Public Service Co.	3,467.37

DETAIL NO. 19—Libraries:

Milan Public Library	1,000.00
Hodgdon, Inc., gas	15.13
	$1,015.13

DETAIL NO. 20—Old Age Assistance:

Treasurer, State of N.H.	$1,896.00

DETAIL NO. 21—Town Poor:

Town of Northumberland, oil, Marion Daniels	250.50
Prince's Foodliner, Mark Coulombe	25.00
Prince's Foodliner, Rena Aubut	86.64
Bohco/Morin Oil, oil, Michael Perreault	94.27
Prince's Foodliner, Norman & Irene Laflamme	60.00
Prince's Foodliner, Douglas & Sharon Stephenson	35.00
Berlin City Bank, food stamps, Dorothy Bald	152.00
Liberty Gardens, rent, Dorothy Bald	546.00
Morneau Movers, Dorothy Bald	104.00
Prince's Foodliner, Dorothy Bald	100.00
Concord District Court, Emergency Diagnosis, Geo. Horne	75.00
Concord District Court, Atty. & Court Fees, Geo. Horne	104.50
	$1,632.91

DETAIL NO. 22—Memorial Day:

Eagle Flag Co., flags	61.03

DETAIL NO. 23—Recreation Department:

Janet Woodward, Ch. 78 Appropriation	25.00

DETAIL NO. 24—Cemeteries:

Berlin City Bank, vault rent	27.50
Weldon Peabody, reimb. flags	11.98
Morris Co., paint, nails	4.20
Weldon Peabody, labor East	591.00
Weldon Peabody, mower, East	98.00
Tankard, Inc., loader, East	11.00
Norman Hancock, loader, East	230.50
Norman Hancock, mower, East	42.00
Douglas Hart, labor, East	219.00
Douglas Hart, mower, East	12.00
Dana Hart, labor, East	219.40
Weldon Peabody, labor, West	54.00
Norman Hancock, labor, West	18.00
Douglas Hart, labor, West	72.00
Daryl Hart, labor, West	6.00
Dana Hart, labor, West	36.00
Francis Sias, labor, West	169.50
Francis Sias, mower, West	41.50
Francis Sias, chain saw, West	1.00
Regina McLain, labor, West	19.50
Regina McLain, mower, West	6.00
District Director of Internal Revenue	24.60
	$1,914.68

DETAIL NO. 25—Revaluation:

Treasurer, State of N.H.	8,847,59
Evans Printing Co., booklets	178.54
N. E. Telephone Co., Assessors phone	58.69
Treasurer, State of N.H., Current Use	474.65
	$9,559.47

DETAIL NO. 26—Damages & Legal Expenses:

Bergeron & Hanson, legal opinion-Town Vote	25.00
Bergeron & Hanson, Services-Tepco, Welfare, Police	85.00
	$110.00

DETAIL NO. 27—Interest:

Berlin City Bank	1,462.50

DETAIL NO. 28—Unclassified:

White Mt. Regions Assn., 1978 Appropriation	50.00
North Country Council, 1978 Appropriation	581.00
N.H. Municipal Assn., 1978 dues	200.00
Alpha House, 1979 Appropriation	300.00
Taxes bought by Town	12,732.05
Discounts, Abatements & refunds	3,746.59
Berlin City Bank, temporary loans	125,000.00
Treas., State of N.H., Bond & Debt Retirement Tax	1,148.27
John Morton, County Treasurer, 78 Tax	15,135.00
Winston Emery, Town Lines	335.00
School District Treasurer, 77-78 Appropriation	200,208.27
School District Treasurer, 78-79 Appropriation	130,000.00
	$489,436.18

TOTAL PAYMENTS $601,662.86

TOWN CLERK'S REPORT

YEAR ENDING DECEMBER 31, 1978

1978 Auto Permits	$22,253.70
Dog Licenses	857.30
Filing Fees	363.00
Vital Statistics	87.00
Cemetery Lots	100.00
Total Receipts	$23,661.00

Ruth Sias
Town Clerk

TOWN CLERK'S OFFICE HOURS

at Town Building

Monday 9:00 a.m. to 12:00 — 1:00 p.m. to 5:00 p.m.
Monday Evening-6:30 to 8:30 p.m.

Tuesday 9:00 a.m. to 12:00 — 1:00 p.m. to 5:00 p.m.

MILAN TOWN MEETING

MARCH 14, 1978
WEST MILAN TOWN HALL

Meeting opened at 9:03 a.m., with the reading of the Town and School Warrants by Moderator, Rodney Young:

Article 1. To choose the town officers for the following year.

Article 2. To see what sum of money the town will vote to raise for town officers' salaries. ($10,400). It was moved by Robert Vashaw, and seconded, that the town raise the sum of $10,400 for town officers' salaries. Motion carried.

Article 3. To see what sum of money the town will vote to raise for town officers' expenses. ($6,000). Motion carried by David Woodward, seconded by Robert Vashaw, that we raise the sum of $6,000 for town officers' expenses. A break-down of this figure was requested and selectperson, Elizabeth Hart, referred to page 20 of the Town Report which is self-explanatory. Vote on Article 3, affirmative.

Article 4. To see what sum of money the town will vote to raise for summer and winter road and bridge maintenance. ($30,000). Motion by Ronald Hawkins, seconded by Peter Neville. There was a discussion regarding the expenditures of the road agents and a question as to whether or not it is possible for the Selectmen to hold Road Agents down to their budget figures. In answer to this, it was pointed out that there is very little the Selectmen can do to "bind" the Road Agents as long as they are elected officials. Someone asked if the money raised under this Article would be affected by the later Article in the Warrant, referring to Art. 24, if passed. Elizabeth Hart explained that the new Article would go into effect for next year, 1979. There was no further discussion. Vote on Article 4, affirmative; motion carried.

Article 5. To see if the town will vote to raise the sum of $359.82 and the State will give the sum of $2,398.81 for Town Road Aid. There was no discussion on this Article. Vote, affirmative.

Article 6. To see what sum of money the town will vote to raise for Police Department. ($5,000). Motion by Janet Woodward, seconded by Robert Vashaw. There was some discussion of the police budget, how reimbursement from the State should be used, etc. There was an amendment offered that any reimbursement received should be used to reduce the budgetary figure of the Police Department. Amendment was opposed by Ronald Hawkins. Mrs. McMichael mentioned that by reducing the police budget we are in effect reducing their effectiveness. No further discussion on amendment and the vote on amendment was negative. Vote on Article 6, "to raise $5,000, etc.,"was affirmative. Motion carried.

Article 7. To see what sum of money the town will vote to raise for the Fire Department. ($7,982). Motion made by Robert Vashaw to raise $4,000 for the Fire Department. Seconded by Clifford Tankard. Robert Vashaw referred to last year's expenditures for heat, light, plowing, etc., and suggested that since the Fire Department vehicles will be housed in the new Municipal Building this coming year, we should not have to raise the amount of money requested in the budget, namely $7,982. Selectperson Elizabeth Hart explained that figures shown in the town report refer to 1977, also that the vehicles will be housed in the new building for a period of only about two months in 1978. The work and expense necessary to complete the change-over of the new fire truck was explained and discussed.

At this point a motion was made to amend the original motion from $4,000 back to $7,982. Vote by show of hands was requested, with a YES vote of 33, NO 44. Motion defeated.

Returning to original motion Ronald Hawkins made a motion to amend Article 7 to read "to raise $6,000 for Fire Department." Motion seconded. Vote called for on amendment and the motion carried. Amendment carried. Motion now reads "to raise the sum of $6,000 for Fire Department."

Clifford Tankard offers a new amendment to read "to raise $5,000 for Fire Department instead of $6,000." Call for action on this amendment, vote carried. Vote by show of hands was YES 38, NO 29.
Amendment carried.
Motion on Article 7 now reads "to see if the town will vote to raise the sum of $5,000 for the Fire Department." Vote, affirmative. Vote on amendment carried.

Article 8. To see what sum of money the town will vote to raise for Town Poor. ($2,500). Motion was made by Ronald Hawkins, seconded by Beverly Hawkins that we raise $2,500 for Town Poor. Voted in the affirmative.

Article 9. To see what sum of money the town will vote to raise for Old Age Assistance. ($4,000). Motion was made by Clifford Tankard, seconded by Janet Woodward, that we raise $4,000 for Old Age Assistance. There was no discussion and vote on Article 9 was affirmative.

Article 10. To see what sum of money the town will vote to raise for aid to Soldiers and their families. ($200). Motion by Janet Woodward, seconded by Robert Vashaw, that the town raise the sum of $200 for aid to Soldiers and their families. Vote, affirmative.

Article 11. To see what sum of money the town will vote to raise for White Mountain Regions Association. ($614.39). Motion made by Clifford Tankard that we raise $50.00 for White Mountain Region Association. Eric Bleicken explained that this is a group promoting activities in the North Country. Motion seconded, and a vote in the affirmative on Article 11.

Article 12. To see what sum of money the town will vote to raise for Civil Defense. ($200). Motion made by Robert Vashaw, and seconded, that we raise $200.00 for Civil Defense. Vote, affirmative.

Article 13. To see what sum of money the town will vote to raise for North Country Community Services. ($500). Motion made by Rev. Barney, and seconded, that we raise $500.00 for North Country Community Services. Immediately there was a motion by Clifford Tankard to amend the motion to read $100.00. Mr. McMichael spoke in defense of NCCSI stating that this

organization offers a very worth-while, and valuable, service to the Community. "Chuck" Wagner, Director of NCCSI spoke briefly of the services available to local people and Ronald Hawkins mentioned that the program for exceptional children comes under this organization. He stressed that education for these children could become very costly for the town if the town had to assume full responsibility. Motion to amend Article 13 was with-drawn. Motion to with-draw seconded.

Again we had a motion to raise $500.00 for NCCSI, motion seconded. A second motion was made to raise the amount to $1,000. This motion was seconded but was defeated after a very brief discussion. Returning to original motion, to raise $500 for NCCSI, question called and vote was in the affirmative.

Article 14. To see what sum of money the town will vote to raise for North Country Council. ($581.00). Motion was made by David Woodward, seconded by Robert Vashaw, to raise $581.00 for North Country Council. In reply to a question as to what type of services we receive through North Country Council, Maureen Masters told of the help they provided the town in compiling grant figures and material (forms, etc.,) for our application for funds for the new Municipal Building. They are available for almost any type of help the town needs, in establishing committees, keeping records, etc., and Donald Rich, Selectman, mentioned that they have provided a great deal of help, very recently, in setting up a functional Planning Board for the Town of Milan. Vote on Article 14, affirmative.

Article 15. To see what sum of money the town will vote to raise for the support of the Milan Home Nursing Center. ($1,600). Motion by Beverly Hawkins, seconded by Roma Labrecque, that we raise $1,600 for the Milan Home Nursing Center.

This is an increase over last year and Harris Nichols, a Director of the Nursing Center, explained that the majority of patients of the Nursing Center are elderly, on Medicare or Medicaid, and either of these organizations pay only a percentage of the cost involved in the services provided these people by the Nursing Center. "Guidelines have to be met, we have to provide certain services. We are now charging $6.00 on a call, but if we

don't raise the sum asked for we (Nursing Center,) will have no alternative but to raise our fees. Question called for. Vote on Article 15, affirmative.

Article 16. To see what sum of money the town will vote to raise for the Regional Ambulance Program. ($2,000). Motion was made by Robert Vashaw, seconded by Janet Woodward, to raise $2,000 for the Regional Ambulance Program. There was a very short discussion on this Article and the vote was in the affirmative.

Article 17. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budgeted appropriations for the wollowing specific purposes and in amounts indicated herewith or take any other action hereon:

Appropriation	Amount
1978 Revaluation pickup	$1,000
Town Hall & Other Town Buildings	3,000
	$4,000

Motion made and seconded on Article 17. No discussion, motion carried.

Article 18. To see if the Town will vote that priority be given to local residents in appointing police officers, said appointments to be made on the basis of qualification.
Motion by Robert Vashaw and seconded. Robert Vashaw then offered an amendment to Article 18 which would restrict the appointment of police officers to legal residents of Milan only. Quite a lengthy discussion followed. The motion was seconded. Finally the question was called—to vote on the motion that only legal residents of Milan be appointed police officers, said appointments to be based on qualifications. Vote, affirmative; motion carried.

Article 19. To see if the town will vote to allow the Tax Collector to accept payments in advance of the Tax Warrant. Motion made by Janet Woodward and seconded. This Article called for a very brief explanation. Voted in the affirmative.

Article 20. To see if the town will vote that registration of voters be made with the Supervisors of the Checklist only. Motion made by Janet Woodward, seconded by Robert Vashaw. Vote, affirmative on Article 20.

Article 21. To see if the town will vote to install one street light approximately 150 feet North of the Milan Methodist Church. Motion was made by Robert Vashaw, seconded by Janet Woodward, to accept Article 21. It was explained that this street light was requested by two concerned citizens and Mr. Silliker pointed out that this is a dark and dangerous area. Cost will be about $200 to $275. Question: vote on article, affirmative. Show of hands asked for; YES 46, NO 24. Motion carried.

Article 22. To see if the Town will vote to raise and appropriate the sum of $300 for the purpose of assisting Alpha House, so called, a place where remedial activities are carried on relative to the health of the bodied and minds of persons who go there for treatments. (RSA47:11B). Motion was made by Robert Vashaw, seconded by Beverly Hawkins, to raise $300 for Alpha House. Vote on motion affirmative.

Article 23. To see if the town will vote to establish a municipally-funded Garbage Removal Service and appropriate $19,669.00 to defray the expenses of the same.

Objection to consideration of Article 23 by Robert Vashaw, seconded by Janet Woodward. Moderator explained that ojection to an Article requires a 2/3 vote. The vote was more than 2/3 in favor of objection to Article and the Article was defeated.

Article 24. To see if the town will vote to abolish the election of a Road Agent East, and a Road Agent, West, and elect one Town Road Agent only. Motion made and seconded. There was a discussion as to whether or not this should be an appointment by the Selectmen and whether the Town Road Agent should be a legal resident of town. There was a motion made and seconded to amend Article 24 to read "Road Agent should be an appointment by Selectmen and should be a legal resident." Question on amendment called: motion passed.

Vote on motion: Town will have to abolish road agent, East, and Road Agent, West, and have one (1) Town Road Agent only. He should be appointed by Selectmen and be a legal resident. Vote on motion by show of hands: YES 28, NO 39. Article 24 defeated.

Article 25: To see if the town will vote to accept the balance of the budget as prepared by the Selectmen and raise such sums of money as may be necessary. Motion made by Beverly Hawkins, seconded by David Woodward, that we accept Article 25 as read. Vote on Article, affirmative.

Article 26. To see if the town will vote to give the Selectmen the authority to hire money in anticipation of taxes. No discussion, vote affirmative.

Article 27. To transact any other business that may legally come before the meeting. Under this Article there were several matters discussed, including the growth of the town and the function of the Planning Board in controlling this growth.

Emmy Tankard made a motion that we print the minutes of the 1978 Town Meeting in next year's Town Report. Motion was seconded and the vote was carried.

Harris Nichols reported the results of an independent survey on the question of garbage removal. A motion was made by Janet Woodward and seconded by David Woodward that the Selectmen appoint a committee to look into the question of garbage removal for the town and have this committee prepare an article for the town warrant in 1979. Motion carried.

Discussion on the purchase by the town of an additional piece of land behind the Municipal Building. A motion was made and seconded that the Selectmen look into the purchase of this land and that an Article be placed in warrant next year regarding this. Vote on motion carried.

There was some discussion regarding town-owned land, the possible sale of some of the land, and/or the removal of wood from some of this land. A motion was made by Roma Labrecque that the town keep what land it owns. Seconded. Question: Vote, YES; motion carried.

At this time a motion was made that the Meeting be recessed until 6:00 P.M. Motion seconded and carried. Time 12:25 P.M.

Polls declared closed at 6:00 P.M.

Announcement of Election results 8:25 P.M. Meeting closed.

Respectfully submitted,

Ruth Sias
Town Clerk

REVENUE SHARING

FISCAL YEAR ENDING DECEMBER 31, 1978

Revenue Sharing Fund

Statement of Revenue, Expenditures, Encumbrances and Fund Balance

Available Funds—January 1, 1978		$8,666.27
Add Revenue:		
Entitlement Payments	$8,443.00	
Interest	579.25	
		$9,022.25
TOTAL AVAILABLE FUNDS		$17,688.52
Capital Outlay:		
1978 Revaluation pickup	$1,000.00	
Town Hall & Other Town Building Maintenance and Equipment	$3,000.00	
Total Capital Encumbrances		$4,000.00
Total Encumbrances		$4,000.00
Available Cash—December 31, 1979		$13,688.52

BOUNDARIES ACCOUNT

Balance—January 1, 1978	$2,000.00
Interest for Year	97.00
Withdrawal	-335.00
Balance—December 31, 1978	$1,762.00

RE-ASSESSMENT FUND

Balance—January 1, 1978	$2,887.73
Interest	31.12
Withdrawal—Jan. 19, 1978	2,918.85
Balance—December 31, 1978	0.00

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES LEVY OF 1978

-DR.-

Taxes Committed to Collector:			
Property Taxes	279,860.00		
Resident Taxes	6,040.00		
Total Warrants		285,900.00	
Yield Taxes		3,990.02	
Added Taxes:			
Property Taxes	23.76		
Resident Taxes	230.00		
		253.76	
Overpayments During Year:			
a/c Property Taxes	641.83		
Interest Collected on Delinquent Yield Taxes		73.91	
Penalties Collected on Resident Taxes		31.00	
TOTAL DEBITS			290,890.52

-CR.-

Remittances to Treasurer:			
Property Taxes	193,788.66		
Resident Taxes	4,940.00		
Yield Taxes	3,401.18		
Interest Collected-Yield	73.91		
Penalties on Resident Taxes	31.00	202,234.75	
Abatements Made During Year:			
Property Taxes	420.64		
		420.64	

Uncollected Taxes—Dec. 31, 1978:			
(As Per Collector's List)			
Property Taxes	86,546.29		
Resident Taxes	1,100.00		
Yield Taxes	588.84		
		88,235.13	
TOTAL CREDITS			290,890.52

LEVY OF 1977

Uncollected Taxes as of Jan. 1, 1978:			
Property Taxes	247,074.03		
Resident Taxes	1,370.00		
Yield Taxes	27.30		
		248,471.33	
Added Taxes:			
Property Taxes	467.29		
Resident Taxes	140.00	607.29	
Overpayments:			
a/c Property Taxes	2,340.75		
Interest Collected on Delinquent Property Taxes		1,776.42	
Penalties Collected on Resident Taxes		78.00	
TOTAL DEBITS			253,273.79

-CR.-

Remittances to Treasurer During Fiscal Year Ended Dec. 31, 1978:			
Property Taxes	241,653.97		
Resident Taxes	910.00		
Yield Taxes	27.30		
Interest Collected During Year	1,776.42		
Penalties on Resident Taxes	78.00		
		244,445.69	

Abatements Made During Year:			
Property Taxes	2,350.94		
Uncollected Taxes-Dec. 31, 1978:			
(As Per Collector's List)			
Property Taxes	5,947.16		
Resident Taxes	530.00		
		6,477.16	
TOTAL CREDITS			253,273.79

LEVY OF 1976 -DR.-

Uncollected Taxes as of Jan. 1, 1978:			
Property Taxes	7,609.09		
Resident Taxes	230.00		
Yield Taxes	277.44		
		8,116.53	
Added Taxes:			
Property Taxes	341.25		
Overpayments:			
a/c Property Taxes	5.00		
Interest Collected on Delinquent			
Property Taxes		92.90	
TOTAL DEBITS			8,555.68

-CR.-

Remittances to Treasurer During Fiscal Year			
Ended Dec. 31, 1978:			
Property Taxes	2,210.12		
Resident Taxes	10.00		
Yield Taxes	282.44		
Interest Collected During Year	92.90		
		2,595.46	
Abatements Made During Year:			
Property Taxes	510.94		
Resident Taxes	220.00	730.94	

Uncollected Taxes-December 31, 1978:			
(As Per Collector's List)			
Property Taxes	5,229.28		
		5,229.28	
TOTAL CREDITS			8,555.68

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1978

	-DR.- Tax Sales on Account of Levies of:			
	1977	1976	1975	Previous Years
a. Balance of Unredeemed Taxes, Jan. 1, 1978		10,002.91	4,009.82	171.49
b. Taxes Sold to Town During Current Fiscal Year	12,732.05			
Interest Collected After Sale	24.82	630.04	627.39	
Redemption Costs		97.75	18.48	
TOTAL DEBITS	12,756.87	10,731.06	4,655.69	171.49
	-CR.-			
Remmitances to Treasurer During Year:				
Redemptions	978.76	8,660.61	3,778.02	
Interest & Costs After Sale	24.82	728.15	627.39	
Abatements During Year			250.28	32.23
Unredeemed Taxes-December 31, 1978	11,753.29	1,342.30		139.26
TOTAL CREDITS	12,756.87	10,731.06	4,655.69	139.26

a. "Balance of Unredeemed Taxes-January 1, 1978:"
Should include balances of Unredeemed Taxes, as of beginning of fiscal year-January 1, 1978 from Tax Sales of PREVIOUS years.

b. "Taxes Sold to Town During Current Fiscal Year:"
Tax Sales held during fiscal year ending December 31, 1978 should include total amount of taxes, interest and costs to date of sale.

NOTE: TOTAL DEBITS AND TOTAL CREDITS should agree.

EXAMINATION & AUDIT REPORT

OF THE TOWN OF MILAN FOR THE PERIOD ENDING JANUARY 1, 1976 to DECEMBER 31, 1976

MADE BY THE MUNICIPAL SERVICES DIVISION DEPARTMENT OF REVENUE ADMINISTRATION STATE OF NEW HAMPSHIRE

ARTHUR JODRIE, SR; WILLIAM HAMLIN; RUTH SIAS—TAX COLLECTORS

PERIOD JANUARY 1, 1976 thru DECEMBER 31, 1976

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Letter of Transmittal

Board of Selectmen
Town of Milan
Town Office
Milan, New Hampshire 03588

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of Arthur Jodrie, Sr; William Hamlin; Ruth Sias, Tax Collectors of the Town of Milan during the fiscal year ended December 31, 1976. This examination was made by this Division under the provisions of R.S.A. 41:36 and covers each collector as follows:

Arthur Jodrie, Sr.-Jan. 1, 1976 thru Feb. 14, 1976
William Hamlin-Feb. 15, 1976 thru March 31, 1976
Ruth Sias-April 1, 1976 thru Dec. 31, 1976

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent town records.

AUDIT PROCEDURE

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

GENERAL COMMENTS

New warrants and lists of taxes assessed to cover the balance of unpaid taxes on the warrants originally committed to Arthur Jodrie, Sr. were never recommitted to William Hamlin, the successor collector, as required in R.S.A. 41:36. The statute was violated a second time by the Selectmen when they failed to properly and timely recommit tax warrants from the accounts of William Hamlin to Ruth Sias, the incumbent collector.

Mrs. Sias' appointment was made April 4, 1976, however, a commitment was not delivered to her by the Selectmen until July 21, 1976 despite the fact that she was collecting taxes since her appointment. The

commitment given to her on July 21, 1976 was incomplete. It represented merely a portion of the remainder of the 1975 property tax levy. It excluded the balance of taxes applicable to that levy as well as the remainder of the 1975 resident taxes, yield taxes and all of the balances of the unredeemed taxes. The activity can best be explained by the following.

Taxes Committed July 21, 1976:

$31,256.23—1975 Levy-Property Taxes

Not Committed to Date of Examination:

$ 978.05—1975 Levy-Property Taxes
564.71—1975 Levy-Yield Taxes
620.00—1975 Levy-Resident Taxes
1,257.86—1974 Levy-Unredeemed Taxes
32.23—1972 Levy-Unredeemed Taxes

The violations can be avoided in the future by compliance with R.S.A. 41:36 which reads as follows:

> "41:36 Succession in Office. Whenever the term of office of a collector of taxes shall end, from whatever cause, his powers and authority shall cease and terminate and devolve upon his successor whenever he is elected or appointed. The selectmen shall cause an audit of his accounts to be made promptly and they shall make and commit to his successor new warrants directing him to collect the taxes therein committed to him. All books, records and papers of the outgoing collector shall be delivered to the selectmen by every person having possession thereof, and the selectmen shall deliver those needed for his work to the successor collector, and those not needed by the successor collector to the town clerk for care and preservation. The successor collector, whether appointed or elected, shall comply with all the requirements for a collector of taxes, and shall have full power and authority to perform all the acts and do all the things that his predecessor could have done had he remained in office, or that by law are given and granted to collectors of taxes."

In addition to the non-compliance with the above

quoted statute, the Selectmen disregarded the mandates set forth in R.S.A. 41:37 and did not, upon the vacancy of the office of Tax Collector, appoint a person to collect the remainder of the taxes committed to Mr. Jodrie. During the period starting with the death of Mr. Jodrie and the official appointment of Mr. Hamlin the taxes were being collected in violation of R.S.A. 41:4 inasmuch as, during this time, Mr. Hamlin held the position of Selectman. The offices of Selectmen and Tax Collector are incompatible.

The statutes covering the above mentioned violations are quoted below.

> "41:37 Vacancy. Whenever the office of tax collector becomes vacant before the incumbent thereof has completed the collection of the taxes committed to him, the selectmen shall appoint, under the provisions of the foregoing section, some suitable person to collect the remainder of such taxes and to receive payments in redemption from the tax sales of his predecessor until the end of the term for which the retiring collector has been appointed or elected. Such appointee shall give bond, possess the powers, perform the duties and be paid as other collectors."

> "41:4 Incompatibility of Offices. No person shall at the same time hold any two of the following offices: selectman, treasurer, moderator, trustee of trust funds, collector of taxes, auditor and highway agent; no person shall at the same time hold any two of the following offices: town treasurer, moderator, trustee of trust funds, selectman and head of any police department on full time duty; and no official handling funds of a town shall at the same time hold the office of auditor."

R.S.A. 41:4 requires Ruth Sias, incumbent Tax Collector, to resign either her Tax Collector or Trustee of Trust Fund position.

During our examination of the records, it was noted that Mr. Hamlin, while in office, was in violation of R.S.A. 41:6 whereby he failed to furnish a bond, premiums for which would have been paid by Town funds.

> "41:6 Surety Company Bonds, When Required. Each town treasurer shall furnish a

bond of a reputable surety company in the form required by the Commission of Revenue Administration and each town clerk, tax collector and deputy tax collector shall furnish a bond of a reputable surety company in the form and amount required by the Department of Revenue Administration. The premiums shall be paid by the town."

The Selectmen were in direct violation of both R.S.A. 76:11 and R.S.A. 76:12 when they failed to furnish the incumbent Tax Collector with the 1976 Property and Resident Tax Warrants on a timely basis.

Resident taxes must, in accordance with R.S.A. 76:11, be committed to the tax collector before June 1 of each year. The 1976 resident taxes were committed on January 10, 1977 despite the fact that the tax bills were sent out in September 1976. As shown in Exhibit 5 of our audit report, $4,110 of the 1976 resident taxes were collected during the period without benefit of a warrant.

As previously mentioned, the 1976 property tax warrant was also committed late. It was committed on January 10, 1977, outside of the time allotted by R.S.A. 76:12 for the commitment of such taxes. During 1976, $12,521.64 was collected on the 1976 property tax levy without benefit of a warrant. The sum collected, in effect, constitutes perpayment of taxes, which action was not authorized by a vote of the Town. In accordance with R.S.A. 80:52-a, the acceptance of prepayment of taxes must be authorized by a vote of a town meeting under a proper warrant article.

Please refer to the applicable statutes printed below for further use.

"76:11 Delivery of List; Notice to Taxpayer. Such list shall be delivered to the collector within thirty days from the receipt of information by the selectmen from the Commissioner of Revenue Administration of the rate per cent of taxation as provided in R.S.A. 11:15 unless for good cause the time is extended by the Commissioner of Revenue Administration. The collector shall within thirty days after the receipt of such list by him, send to every person taxed, or his agent, if known, a bill of his taxes, unless for good cause the time is extended by the Commissioner of Revenue Administration."

"76:12 List of Resident Taxes. Before June first in each year, unless the time therefore is extended by the commissioner of revenue administration, the selectmen of towns and the assessors of cities shall commit to the collector of taxes a warrant, under their hands and seal, together with a list of resident taxes by them assessed, directing the collector to collect the same and to pay the amount collected to the treasurer at such times as may be therein prescribed. Provided, that for the first assessment of the resident tax the warrant with the list shall be committed before August 1, 1971."

"80:52-a Prepayment. Any town by vote at a town meeting under a proper article in the warrant and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. It a town or city so votes, any person, firm or corporation owning taxable property on April first may, after April first and before notice of the amount of taxes assessed against said property for that year has been received, make payments on account of such taxes in sums of not less than ten dollars or in any sum divisible by ten dollars and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes the collector of taxes shall give such bond in the form and amount which the commissioner of revenue administration shall require, and he shall pay over all sums so received to the town treasurer under the provisions of R.S.A. 41:35."

In addition to the numerous cases of non-compliance with statutes stated above, the following infractions were also noted during our examination of the records.

In several instances, the Selectmen failed to properly prepare and deliver to the Tax Collector abatements for those tax items that were scheduled to be abated.

The 1976 property tax warrant originally delivered to the tax collector was committed in the wrong amount. The original commitment was in the amount of $248,213.15. It has since been adjusted to $245,131.26.

There were no formal records of Tax Sale or redemption kept and it was necessary to prepare them on our visit. The Tax Collector now has the prescribed book for such transaction and has been instructed in its proper usage.

It was further noted during our examination that in many instances, the incumbent tax collector is not collecting interest on taxes that were delinquent after February 10, 1977. Interest charges for the late payment of taxes is not an optional duty of the tax collector. R.S.A. 76:13 mandates that interest at nine percent (9%) shall be charged upon all taxes, except resident taxes, which are not paid on a timely basis.

We recommend that the Tax Collector and the Selectmen comply with requirements of the various statutes governing their positions in order to alleviate a repetition of the above stated violations.

Conclusion:

The provisions of Chapter 71-a, Section 21, require that the auditor's summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Selectmen. This letter, however, must be published in its entirety.

Respectfully submitted,
MUNICIPAL SERVICES DIV.
Department of Revenue
Administration

SECTION I-ARTHUR JODRIE—Tax Collector

AUDITOR'S OPINION

Board of Selectmen
Town of Milan
Milan, New Hampshire 03588

We have examined the Summary of Warrant Activity and Summary of Tax Sale Accounts of the Tax Collector of the Town of Milan for the period from January 1, 1976 to February 14, 1976. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned summary schedules presents fairly the activities of the Tax Collector of the Town of Milan for the period from January 1, 1976 to February 14, 1976 in accordance with R.S.A. 41:35 of the General Statutes of the State of New Hampshire.

Municipal Services Division

October 11, 1977

Exhibit 1

ARTHUR JODRIE SR.—Tax Collector

Summary of Warrant Activity
The Period from January 1, 1976 to February 14, 1976

DEBITS	Levy of 1975
Uncollected Taxes-January 1, 1975:	
Property Taxes	$55,222.72
Resident Taxes	1,590.00
Yield Taxes	564.71
Added Taxes:	
Resident Taxes-No Warrant	200.00
Interest Collected on Delinquent Property Taxes	32.91
Penalties Collected on Resident Taxes	23.00
	$57,633.34
CREDITS	
Remittances to Treasurer:	
Property Taxes	$15,036.03
Resident Taxes	230.00
Interest Collected	32.91
Penalties on Resident Taxes	23.00
Uncollected Taxes-February 14, 1976:	
Property Taxes	40,186.69
Resident Taxes	1,560.00
Yield Taxes	564.71
	$57,633.34

Accounting Policy—The Summary of Warrant Activity is prepared on the accrual basis.

Exhibit 2

ARTHUR JODRIE, SR.—Tax Collector

Summary of Tax Sale Accounts
The Period from Jan. 1, 1976 to Feb. 14, 1976

		Levies of	
DEBIT	**1974**	**1973**	**1972**
Unredeemed Taxes-January 1, 1976	$1,604.23	18.75	32.23
Interest and Costs After Sale	.62	2.48	
	$1,604.85	$21.23	$32.23
CREDIT			
Remittances to Treasurer:			
Redemptions	$20.85	$18.75	
Interests and Costs	.62	2.48	
Unredeemed Taxes-February 14, 1976	1,583.38		32.23
	$1,604.85	$21.23	32.23

Accounting Policy—The Summary of Tax Sale Accounts is prepared on the accrual basis.

SECTION II—WILLIAM HAMLIN—Tax Collector

AUDITOR'S OPINION

Board of Selectmen
Town of Milan
Milan, New Hampshire 03588

We have examined the Summary of Warrant Activity and Summary of Tax Sale Accounts of the Tax Collector of the Town of Milan for the period from February 15, 1976 to March 31, 1976. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned summary schedules presents fairly the activities of the Tax Collector of the Town of Milan for the period from February 15, 1976 to March 31, 1976 in accordance with R.S.A. 41:35 of the General Statutes of the State of New Hampshire.

Municipal Services Division

October 11, 1977

Exhibit 3

WILLIAM HAMLIN—Tax Collector

Summary of Warrant Activity
For the Period from Feb. 15, 1976 to March 31, 1976

DEBITS	**Levy of 1975**
Uncollected Taxes-February 15, 1976:	
Property Taxes	$40,186.69
Resident Taxes	1,560.00
Yield Taxes	564.71
Interest Collected on Delinquent Taxes	129.28
Penalties Collected on Resident Taxes	94.00
	$42.534.68
CREDITS	
Remittances to Treasurer:	
Property Taxes	$ 7,952.41
Resident Taxes	940.00
Interest Collected	129.28
Penalties on Resident Taxes	94.00
Uncollected Taxes-March 31, 1976:	
Property Taxes	32,234.28
Resident Taxes	620.00
Yield Taxes	564.71
	$42,534.68

Accounting Policy—The Summary of Warrant Activity is prepared on the accrual basis.

Exhibit 4

WILLIAM HAMLIN—Tax Collector

Summary of Tax Sale Accounts
For the Period from Feb. 15, 1976 to March 31, 1976

	Levies of	
DEBITS	**1974**	**1972**
Unredeemed Taxes- February 15, 1976	$1,538.38	$32.23
Interest and Costs after Sales	20.57	
	$1,603.95	$32.23
CREDITS		
Remittances to Treasurer:		
Redemptions	$ 325.52	$
Interest and Costs	20.57	
Unredeemed Taxes- March 31, 1976	1,257.86	32.23
	$1,603.95	$32.23

Accounting Policy—The Summary of Tax Sale Accounts is prepared on the accrual basis.

SECTION III—RUTH SIAS—Tax Collector

AUDITOR'S OPINION

Board of Selectmen
Town of Milan
Milan, New Hampshire 03588

We have examined the Summary of Warrant Activity and Summary of Tax Sale Accounts of the Tax Collector of Milan for the period from April 1, 1976 to December 31, 1976. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned summary schedules presents fairly the activities of the Tax Collector of the Town of Milan for the period from April 1, 1976 to December 31, 1976 in accordance with R.S.A. 41:35 of the General Statutes of the State of New Hampshire.

Municipal Services Division

October 11, 1977

Exhibit 5

RUTH SIAS—Tax Collector

Summary of Warrant Activity
For the Period from April 1, 1976 to Dec. 31, 1976

	Levies of	
DEBITS	**1976**	**1975**
Uncollected Taxes-April 1, 1976:		
Property Taxes	$32,234.28	$
Yield Taxes	564.71	
Resident Taxes	620.00	
Taxes Committed to Collector:		
Yield Taxes		2,234.44
Taxes Collected In Advance:		
Property Taxes		12,521.64
Resident Taxes		4,110.00
Interest Collected on Delinquent Taxes	1,474.11	
Penalties Collected on Resident Taxes	24.00	21.00
	$34,917.10	$18,887.08
CREDITS		
Remittances to Treasurer:		
Property Taxes	$30,728.53	$12,521.64
Resident Taxes	240.00	4,110.00
Interest Collected	1,474.11	
Penalties on Resident Taxes	24.00	21.00
Uncollected Taxes-December 31, 1976:		
Property Taxes	1,505.75	
Resident Taxes	410.00	
Yield Taxes	564.71	2,234.44
	$34,947.10	$18,887.08
Less: Excess Credit	30.00	
	$34,917.10	$18,887.08

Accounting Policy—The Summary of Warrant Activity is prepared on the accural basis.

Exhibit 6

RUTH SIAS—Tax Collector

Summary of Tax Sale Accounts
For the Period from April 1, 1976 thru Dec. 31, 1976

		Levies of	
DEBITS	**1975**	**1974**	**1972**
Unredeemed Taxes-April 1, 1976	$	$1,257.86	$32.23
Tax Sale of December 18, 1976	6,205.51		
Interest and Costs After Sale	19.99	30.45	
	$6,225.50	$1,288.31	$32.23
CREDITS			
Remittances to Treasurer:			
Redemptions	$1,365.56	$ 540.69	$
Interest and Costs	19.99	30.45	
Unredeemed Taxes-December 31, 1976	4,839.95	717.17	32.23
	$6,225.50	$1,288.31	$32.23

Accounting Policy-The Summary of Tax Sales Accounts is prepared on the accrual basis.

LIBRARY TRUSTEE'S REPORT

Balance on Hand, Jan. 1, 1978 ..	$ 373.37	
Appropriation from Town.....	1,000.00	
		$1,373.37
Expenditures:		
C.N. Hodgdon, gas.....	51.41	
NHLTA, trustee dues.....	9.00	
Allan MacDougall, Box Rent & Stamps	8.85	
Books.....	90.16	
Fern Stiles, Librarian.....	270.30	
Nancy Glover, Librarian	132.50	
Furniture & new Library Supplies	321.73	
Moving Expenses.....	62.60	
		$ 946.55
Balance on hand, Dec. 31, 1978 .		$ 426.82

We are planning to use the balance of money for 1978 on the purchase of a special glass enclosed cabinet. This cabinet will be for the display of a set of rare and beautiful books, donated to the town of Milan from the home of the late Florence M. Twitchell.

Respectfully submitted,

Evelyn Brown
Janet Biggart
Lois Alger

REPORT OF TRUSTEES OF THE TRUST FUNDS—MILAN

Date	Name of Fund	How Invested Purpose of Creation	Amt. of Principal	Inc. Dur. Year	Exp. Dur. Year
May 27, 1978	Flora A. Lord Avery P. Lord	Invested in the Berlin Bank, Berlin, N.H. Interst to be used for care of their lot in Hillcrest Cemetery	$100.00	2.17	2.17
May 27, 1978	John & Carl Beaudoin	" "	100.00	2.17	2.17
June 23, 1978	Maude Dube	" "	100.00	1.78	1.78
June 23, 1978	Lee Wilson	" "	100.00	1.78	1.78
Sept. 15, 1978	Wallace & Wilma Hamlin Martin	" "	100.00	0	0
Nov. 10, 1978	George H. Laflamme	" "	100.00	0	0
June 2, 1975	Milan School District David Howard Enman/ Donald Enman	Berlin City Bank	112.09	5.72	117.81

Elizabeth Eastman,
Trustee of the Trust Funds

REPORT OF TRUSTEES OF THE TRUST FUNDS—WEST MILAN

Date	Name of Fund	How Invested Purpose of Creation	Amt. of Principal	Inc. Dur. Year	Exp. Dur. Year
Jan. 23, 1978	Willie B. & Celia E. Nichols	Invested inthe Berlin Bank, Berlin, N.H. Interest to be used for care of their Lot in Riverside Cemetery	$200.00	7.82	7.82
Dec. 22, 1978	Antoinette & William Mullins	" " "	100.00	0	0
Oct. 23, 1958	West Milan Sewer Fund	Berlin City Bank	100.06	5.08	105.14

Elizabeth Eastman,
Trustee of the Trust Funds

MILAN POLICE REPORT

1978

We of the Milan Police Department had somewhat of a busy year in 1978.

We noticed quite an increase in Criminal activity of a different nature that made it very difficult and hazardous to cope with. With the cooperation from State Police and other departments we have been able to keep abreast of the problem and with continued cooperation it is felt that we can keep our town fairly safe and peaceful in the future.

Milan is growing at a fast pace and failure to prepare for the future can only mean trouble ahead.

We would all do well to adopt the Boy Scouts of America motto (Be Prepared). You ask, be prepared for what, the answer is, for anything.

I for one am proud of my town and I sincerely want to see it be a safe, and proud place in which to live.

Thank you for letting us serve you. We look forward to serving you again in 1979.

Respectfully submitted,
Chief Arthur Jodrie

BUDGET REQUEST

Last year we raised $5,000.00 for Police Services. The money spent during 1978 included approx. $500.00 for Dog Constable. It is anticipated that the same amount for Dog Police will be necessary for the coming year.

Also an increase in the hourly rate for town officers of $.49 has been added to our budget request. In light of these increases we request that the town raise the sum of $5,500.00 for police services.

ACTIVITIES

Number of calls	295
Number of breaks and thefts	30
Number of courts	12
Number of accidents	20

MILAN DOG POLICE REPORT

1978 was another busy year. I answered 30 dog complaints and disposed of 7 canine.

I would like to take this opportunity to ask you people to please pick up a copy of our town Dog Ordinance at the Selectmen's Office and read it over. Certainly if the ordinance is abided by, a great decrease in costs will be noticed.

Thank you for the cooperation you have given me.

Respectfully,

David John
Dog Officer

REPORT OF DISTRICT FOREST FIRE CHIEF and YOUR FOREST FIRE WARDEN

For more than 80 years, a cooperative effort between the State of New Hampshire and local forest fire authorities has created a forest fire prevention and suppression that is recognized as superior throughout the United States.

Since the first forest fire laws were written in 1895, the State and local community governments have worked together to prevent and combat forest fires.

Today, 249 forest fire wardens and more than 1,800 deputy wardens are appointed every three years by the State Forester to work with the members of the State Forest Fire staff in this effort. State funds are used to pay one-half of the cost of forest fire suppression costs incurred by local forest fire organizations, within pay rates established by the Governor and Council. State funds matched by local funds are used to purchase hand tools to suppress forest fires, to train local fire crews and in forest fire prevention work.

All outside burning, when the ground is not covered with snow, is permitted only after obtaining a written fire permit from your local Forest Fire Warden. Penalty for burning without a permit when one is required is a misdemeanor punishable by a fine up to $1,000 or a jail term of up to one year or both.

REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!

1978 FOREST FIRE STATISTICS

	No. of Fires	No. of Acres Burned
State of N.H.	1,433	460
District 8	14	11
Town of Milan	0	0

Richard C. Belmore
District Fire Chief
Allan MacDougall
Forest Fire Warden

MILAN FIRE DEPARTMENT

Milan's fire trucks and equipment were transferred the first of December to the quarters in the new Town Building. Keys to the building have been distributed to a number of volunteers and one has been placed at the Holt's Store for use only in case of an emergency. Plans are underway for installation of a modern communication system. A hydrant located at the parsonage on the corner of Main and Bridge should be in working order by summer.

West Milan volunteers responded to eleven calls and Milan seven. The greater number of calls this year were for chimney fires. All should continue taking the necessary precautions and actions to maintain safe chimneys and installation of wood burning stoves.

Over the years, the volunteers of your Fire Department have responded to calls in a most dedicated manner, and to them I am forever indebted. However, I have requested for over three years that I be replaced as Fire Chief. It now becomes necessary to inform you that I will not be available to serve you after April 1, 1979. I have chosen this date to allow enough time for another person to be selected to serve you.

Allan H. MacDougall
Fire Chief

Articles Purchased by the West Milan Fireflies Aux.

FOR THE WEST MILAN FIRESTATION

1974

1 Furnace	$330.00	
1 Plenum	20.64	
Fire Dept. Donation given to Selectmen	500.00	
1 Oil Drum	75.00	
Total:	$925.64	
Balance on hand, December 31, 1974:		$104.60

1975

Balance on hand, December 31, 1975:	$735.42

1976

Balance on hand, December 31, 1976:	$1,330.09

1977

4 Fire Suits	$707.42	
Firestation paint-16 gal.	162.38	
20 x 20 Glass for station door	1.60	
Floor Drain	6.25	
Firestation Sign	30.00	
Cement floor	391.00	
Brad Holt Donation	15.00	
Fred Bailey Fire	10.00	
Total:	$1,323.65	
Balance on hand, December 31, 1977:		$469.32

1978

Pike Pole	$ 30.00	
Paneling	272.00	
2 Hooligans	150.00	
1 Sunila	68.00	
Door binding & nails	7.10	
Total:	$527.10	
Balance on hand, December 31, 1978:		$410.91

Milan Home Nursing Center

The Milan Home Nursing Center made 312 nursing visits in 1978 in its service to Milan and Dummer. Of these visits, 201 were made to Milan residents while 111 were made to Dummer residents.

The pre-school vision and hearing clinic as well as the 5 immunization clinics and school entrance physical exams were well attended. It is evident in the response to these clinics of the importance and need in serving the youth of our community.

Adult blood pressure clinics have been held monthly in varying locations in Milan, Dummer, and West Milan. 218 residents of Milan and Dummer have been served at these clinics regularly. In 1979 these clinics will again be held on the third Tuesday of each month. People of all ages are welcomed to attend.

In May of 1978, Dr. Normand Couture became the medical advisor for our center. Our thanks are extended to him for his cooperation with the immunization clinics, pre-school exams, and as our advisor.

Our appreciation is also extended to the volunteer committee members. Their help in contacting the community as to the date and times of the clinics, participating with the registration and their interest in the community have made these clinics a success.

Future plans for the Community Health include a diabetic screening clinic, pre-school dental clinics and a health film fair. We appreciate the fine support of both communities and look forward to being of service for the further promotion of good health.

Donna T. Gagne, RN

MILAN HOME NURSING CENTER

Receipts:

Balance on hand, January 1, 1978	$ 101.49
Reimbursement to Milan for Dummer for 1977	203.62
1978 Town of Milan Appropriations	1,600.00
1978 Town of Dummer Appropriations	1,000.00
Reimbursement From Medicare (Milan)	464.00
Overpayment from Medicare (Milan)	32.00
Reimbursement from Medicare (Dummer)	348.00
Reimbursement from Medicaid (Dummer)	123.00
Reimbursement from Milan Patients	32.80
Reimbursement from Milan Patients-1977	10.00
Total Receipts	$3,914.91

Payments:

Village Press	$ 7.96
Office Products	7.59
Pleasant Street Pharmacy	4.95
Portsmouth Community Health	8.00
A. H. MacDougall P.M. (Postage)	63.50
Donna Gagne, RN, Salary	1,149.11
Donna Gagne, Mileage	282.00
Joan Cormler, Lab Technician, Salary	4.00
Joan Cormier, Mileage	2.40
Elizabeth Eastman, Secretary, Treas.	279.43
Town of Milan, Withholding	200.00
Total Payments	$2,008.94
Balance on hand, December 31, 1977	$1,905.97
GRAND TOTAL	$3,914.91

Credits:

Cash on Hand	1,905.97
Medicare (Milan)	112.00
Medicare (Dummer)	36.00
Regular Patient (Milan)	6.00
GRAND TOTAL CREDITS	$2,059.97

1976 Bicentennial Committee Financial Report

Balance on Hand, December 31, 1976	$691.89
1977 Disbursements:	
Norman Charest—63 Color photos	$ 47.25
Morris Bldg.—Supplies for West Milan project—Town Hall	12.95
New Hampshire Bindery—Five volumes of Town Reports	100.00
Randy Amero—work at town hall	240.00
E & S Rental Shop	26.88
Morris Bldg. Supplies—Town Hall	61.37
Geraldine Judson—Quilt Supplies	7.68
Avis Croteau—Committee Expense	45.27
P.T.A.—Donation to Skating Rink	100.00
Geraldine Judson—2nd Bicentennial Quilt—Sewing Together	25.00
Town of Milan—Balance of Funds	25.49
TOTAL DISBURSEMENTS	691.89
Balance on Hand, December 31, 1977	0.00

Avis A. Croteau, Chairman
Marcia Bacon, Treasurer

Bicentennial Committee Report

The Bicentennial Committee of 1971, which had cook books, history books, etc. made, borrowed from the 1972 Town Meeting $1,450.00. We paid back the Town, in full, the $1,450.00 making the last payment in March 1975.

Since that time we have sold and turned over to the Town Treasurer sales of $200.00 in 1975, $200.00 in 1976, $275.00 in 1977 and $150.00 in 1978. This is a total over and above expenses of $825.00.

At this time we have an inventory of:

History Books—380 @ $9.00	$3,420.00
Cook Books—192 @ 4.00	768.00
Trivets—25 @ of 2.00	50.00
Total	$4,238.00

Also, at this time, we would like to thank everyone that made it possible to have an excellent response to our sales.

Josie Corkum
Avis Croteau
William S. Hamlin
Harris W. Nichols

MILAN SCHOOL REPORT

OFFICERS

MODERATOR
Rodney Young

CLERK
Ruth Sias

TREASURER
Beverly Hawkins

AUDITORS
Margaret McClellan Zilla Young

SCHOOL NURSE
Donna Roberts

TRUANT OFFICER
Clifford Tankard

CENSUS
Roma Labrecque

SCHOOL BOARD
Robert Vashaw Janet Woodward
Ronald Hawkins

SUPERINTENDENT OF SCHOOLS
Robert Bellavance

School District Warrant

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of the Town of Milan qualified to vote in District affairs:

You are hereby notified to meet at the Milan Village School in Milan in said District on the 12th day of March, 1979, at 7 o'clock in the evening:

1. To determine the salaries of the school board, truant officer, auditors, treasurer, moderator and clerk.

2. To hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.

3. To see if the District will vote to authorize the Milan School Board to negotiate with the Dummer School Board a tuition agreement; said agreement and conditions of same to be placed before the voters at the next annual meeting.

4. To see if the District will vote to create, under the provisions of RSA 195-A:3, an AREA School Planning Committee of three (3) qualified voters of whom at least one (1) shall be a member of the School Board.

5. To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all gratis grants or other gratis funds for educational purposes which may now or hereinafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expand same for such projects as it may designate.

6. To see if the District will vote to accept the provisions of Title I, Title IV (P.L. 89-10 ESEA), National Forest Reserve, and school lunch, and appropriate such funds as may be made available to the District under such federal acts for such particular projects

as may be determined by the School Board. Further, to see if the District will authorize the School Board to make application for such funds and to expend same for such projects as it may designate.

7. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for school officials, and for the payment of the statutory obligations of the District.

8. To transact any other business that may lagally come before this meeting.

Given under our hands at said Milan this _____th day of February, 1979.

MILAN SCHOOL BOARD:
Robert Vashaw, Chairman
Janet Woodward, Vice Chairman
Ronald Hawkins, Secretary

School District Warrant

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Milan qualified to vote in District affairs:

You are hereby notified to meet at the West Milan Town Hall in Milan in said District on the 13th day of March, 1979, at 9:00 in the morning to act by ballot upon the following subjects:

Polls will be open for voting from 9:00 A.M. to 6:00 P.M.

1. To choose a moderator for the ensuing year.

2. To choose a clerk for the ensuing year.

3. To choose a member of the school board for the ensuing three years.

4. To choose a treasurer for the ensuing year.

5. To choose two auditors for the ensuing year.

Given under our hands at said Milan this _____th day of February, 1979.

MILAN SCHOOL BOARD:
Robert Vashaw, Chairman
Janet Woodward, Vice Chairman
Ronald Hawkins, Secretary

Milan School District Budget

1979-80

Account		Expenditures 1977-78	Budget 1978-79	Proposed Budget 1979-80
ADMINISTRATION:				
110	Salaries	$ 310.00	$ 450.00	$ 450.00 *
135	Contracted Services	179.98	145.00	170.00
190	Other Expenses	791.53	435.00	1,421.00
INSTRUCTION:				
210	Salaries of Teachers	44,003.26	47,660.00	50,540.00
210.9	Teacher Aide	0.00	0.00	4,856.25
215	Textbooks	675.10	417.64	375.00
220	Library & Audio Visual	408.14	978.17	1,174.30
230	Teaching Supplies	2,729.33	2,909.97	3,615.56
235	Contracted Services	575.80	908.00	1,268.76
290	Other Expenses	539.36	445.00	1,143.00
ATTENDANCE:				
310	Salaries	25.00	45.00	45.00
HEALTH SERVICES:				
410	Salaries	2,135.47	1,700.00	1,850.00
490	Other Expenses	190.77	270.00	425.00
PUPIL TRANSPORTATION:				
530	Supplies	3,237.22	4,500.00	4,500.00
535	Contracted Services	20,331.86	22,119.34	23,713.93
576	Expenses in Lieu of Trans.	90.00	1,148.00	1,210.00

OPERATION OF PLANT:				
610	Salaries	3,180.80	4,548.90	4,857.30
630	Supplies	1,267.11	1,650.00	1,575.00
640	Heat	2,032.86	3,637.50	3.937.50
645	Utilities	2,181.04	3,400.00	3,800.00
MAINTENANCE OF PLANT:				
710	Salaries	372.40	429.00	453.00
725	Replacement of Equipment	.00	550.00	75.00
726	Repairs to Equipment	114.75	155.00	155.00
735	Contracted Services	137.80	165.00	180.00
766	Repairs to Buildings	1,028.70	175.00	335.00
FIXED CHARGES:				
850.2	Teacher Retirement	957.33	923.03	979.70*
850.3	F.I.C.A.	2,998.22	3,348.25	3,830.12*
855	Insurance	1,877.10	3,268.84	4,491.51
SCHOOL LUNCH:				
975.1	Federal Monies	6,244.56	600.00	600.00
975.2	District Monies	719.64	640.00	680.00
CAPITAL OUTLAY:				
1265	Sites	170,404.85	.00	500.00
1266	Buildings	127.22	2,000.00	300.00
1267	Equipment	.00	275.00	1,489.00

DEBT SERVICE:			
1307 Principal	7,130.00	7,130.00	7,130.00
1371 Interest	2,875.49	2,470.58	2,117.64
OUTGOING TRANSFER ACCOUNTS:			
1477.1 Tuition	120,162.83	134,718.87	154,955.80
1477.3 S. U. Expenses	5,724.41	7,267.88	8,508.94 *
1479.1 Tuition to Non-Sectarian Schools	1,061.00	1,148.00	1,210.00
TOTALS	$406,820.93	$262,631.97	$298,918.31

*The starred items are required by law to be raised as determined by the proper authorities. The District determines the salaries of the District Officers. The Supervisory Union Board decides the local share of the Superintendent's salary for 1979-80 as follows: Dummer, $525.03; Errol, $1,747.74; Gorham, $16,514.80; Milan, $2,672.44; Randolph, $1,121.01; Shelburne, $1,068.98. The Teacher's Retirement and the State Employee's Retirement Association assess the amount for the superintendent's retirement and other District employees that belong to the system. In those towns that are under Social Security the amount to be paid by the District is established by law.

Tuition Students

1979-1980

Grade 7
($1,392.72)

Anderson Sherry
Baillargeon, Charlene
Bennett, Danielle
Biggart, Gary
Bilodeau, James
Boucher, Angela
Dalphonse, Thomas
Desilets, Jean
Frizzell, Andre
Frizzell, Lyle
Halle, Steve
Halle, Bruno
Hanson, Steven
LaFlamme, Steven
LeClerc, Brenda
Mullins, Andrew
Rich, Sharon

17 x $1,392.72 = $23,676.24

Grade 8
($1,392.72)

Baillargeon, Norma
Bald, Lawrence
Brouillette, Dora
Charest, Nancy
Chilafoe, Mitchell
Cordwell, Kimberly
Fortin, Brenda
Hallee, Alain
Hanson, William
Hart, Dawn
Judson, Sharon
L'Heureux, Ricky
McLain, Paul
Perrault, Carl
Potter, Linda
Roberts, Cynthia
Wedge, Gary
Woodward, Jaclyn

18 x $1,392.72 = $25,068.96

Grade 9 ($1,392.72)	Alger, Alan Bald, Brenda Ball, April Beaudry, John Boutin, Marc Cordwell, Nancy Croteau, Pamela Desilets, Vicki Holt, Heather Horne, Matthew Judson, Kelly LaFlamme, Brian LeBlanc, Robert Mullins, Martha Perreault, Linda Rich, Douglas Roberts, Peter Viger, Denise Woodward, Jennifer Young, Douglas		
	20 x $1,392.72	=	$27,854.40
Grade 10 ($1,749.17)	Bacon, Bronwyn Baillargeon, Ann Marie Ball, Tracy Biggart, Robert Dandeneau, Ann-Marie Fortin, Pamela Gagne, Cecile Hamlin, Tansy Hawkins, Randal Holt, Mary Rich, Ginger Riley, Mitzi Supry, Brad Supry, Greg Valliere, Edward Viger, Donna Wedge, Ronald		
	17 x $1,749.17	=	$29,735.89

Grade 11 ($1,749.17)	Alger, Sharon Beaudry, Tammy Biggart, Nina Corcoran, Brian Cordwell, Dana Dandeneau, Michael Fortin, Paula Horne, Cassandra LeBlanc, Paul Potter, Ann Marie Roberts, Mary Tankard, Jennifer		
	12 x $1,749.17	=	$20,990.04
Grade 12 ($1,749.17)	Alger, Daniel Campbell, Craig Desilets, John Fournier, Donna Frizzell, Blaine Gagne, Marguerite Gagnon, Pauline Gendron, George Holt, Lynn Maltman, Deanna Perry, Diane Supry, Donald Supry, Ronald Woodward, Lisa		
	14 x $1,749.17	=	$24,488.38
Contingency:	Junior High School	=	$1,392.72
	Senior High School	=	$1,749.17
			$154,955.80

SUMMARY

Grades 7-9	55 x $1,392.72	=	$ 76,599.60
Grades 10-12	43 x $1,749.17	=	$ 75,214.31
Contingency	1 x $1,392.72	=	$ 1,392.72
	1 x $1,749.17	=	$ 1,749.17
			$154,955.80

1979-80
Supervisory Union Budget

Receipts:	
Cash on Hand as of June 30, 1979	$ 1,000.00
State Support	2,500.00
Total Receipts	3,500.00
Expenditures:	
Administration:	
Salaries	
Supervisory Union Officers	$ 175.00
Administrative and Supervisory	26,150.00
Clerical and Technical	21,612.50
Travel	3,000.00
Other Expenses	5,938.00
Operation of Plant	5,520.00
Maintenance & Replacement of Equipment	627.00
Fixed Charges	5,102.30
Capital Outlay	500.00
Contingency Fund	200.00
Special Programs:	
Staff Development	6,625.00
Insurance	3,011.40
Teacher Recruitment	175.00
Total Expenditures	$79,636.20
Less Estimated Receipts (from above)	3,500.00
Amount to be shared by Districts	$75,136.20

DISTRIBUTION OF $75,136.20 TO BE RAISED BY DISTRICTS

District	1976 Equalized Valuation	Valuation Percent	ADM 1977-78 Pupils	Pupil Percent	Combined Percent	District Share	Staff* Dev.	Total District Share
Dummer	$ 4,697,764	4.44	0.00	0.00	2.22	$ 1,520.95	0.00	$ 1,520.95
Errol	7,361,227	6.96	76.1	7.82	7.39	5,062.98	500.18	5,563.16
Gorham	61,875,108	58.48	789.7	81.18	69.83	47,841.37	4,716.34	52,557.71
Milan	12,287,855	11.61	106.9	11.00	11.30	7,741.76	767.18	8,508.94
Randolph	10,019,918	9.47	0.0	0.00	4.74	3,247.43	327.94	3,575.37
Shelburne	9,560.263	9.04	0.0	0.00	4.52	3,096.71	313.36	3,410.07
	$105,802,135	100.00%	972.7	100.00%	100.00%	$68,511.20	$6,625.00	$75,136.20

*Computation of Staff Development

Errol	$ 7,361,227	7.28	76.1	7.82	7.55	$ 500.18
Gorham	61,875,108	61.20	789.7	81.18	71.19	4,716.34
Milan	12,287,855	12.15	106.9	11.00	11.58	767.18
Randolph	10,019,918	9.91	0.0	0.00	4.95	327.94
Shelburne	9,560,263	9.46	0.0	0.00	4.73	313.36
	$101,104,371	100.00%	972.7	100.00%	100.00%	$6,625.00

James Sanborn, Chairman
Supervisory Union No. 20
December 4, 1978

Anticipated Revenue

1979-80

June 30, 1979 Balance	$ 0.00
Sweepstakes	4,700.00
School Building Aid	2,100.00
National Forest Reserve	150.00
School Lunch	600.00
Gasoline Tax	400.00
Foster Aid	400.00
Rent	200.00
	$8,550.00

The Milan School District's share of the N.H. Business Profits Tax for the 1979-80 school year is not paid to the District but is credited to the school district against the amount to be raised by local taxation.

1979-1980
$4,302.00

Budget Summary

1977-78 Expenditures	$236,950.99
1978-79 Anticipated Expenditures	$264,549.65
1978-79 Budget	$262,631.97
Anticipated Deficit	$ 1,917.68

1978-1979

Budget	$262,631.97
Revenues	8,538.00
Local Assessment	$254,093.97

1979-80

Proposed Budget	$298,918.31
Anticipated Revenues	8,550.00
Local Assessment	$290.368.31

GROSS INCREASE
$36,286.34

12.14%

NET INCREASE
$36,274.34

14.28%

Report of the Superintendent of Schools

To the Citizens of the Town of Milan:

As has been the case in past years, it is my intention through this report to keep you informed of the many issues facing the community in the future as well as to report to you some of the matters which have occured or about which you should have information.

The body of my report will include specific comments about what is happening in the Supervisory Union and in the Milan School District in particular as well as some matters which pertain to both Milan and Dummer with regard to the results of the study authorized last spring.

If, after reading this report, you have been left with a greater understanding of the issues and the problems, I will have succeeded in conveying my message.

MILAN-DUMMER STUDY

The Milan-Dummer Study, under the capable direction of Kristin Young, will have been distributed by the time this report reaches you. I hope you will take the time to study the results, raise questions about those areas which you may have questions and make your decision based on the facts as you see them.

The decision the people of Milan and Dummer will make at each of their respective meetings will perhaps be the most important and far reaching decisions each community will make for many years into the future. The change will affect your Community and your children and therefore should not be taken lightly.

The Milan-Dummer Study Committee has spent many hours researching the questions placed before it last March and has come to the conclusion that:

1. Milan and Dummer should join together for the education of Dummer's children in grades 1-6.
2. That the present AREA Agreement with Berlin should be amended to reflect that change.

The report which will be circulated prior to the meeting contains only a summary of all the materials

reviewed and the discussions which took place. Much background information is available to support the conclusions which have been drawn. Contents of some of these will be referred to from time to time and, if necessary, can be made available to the public.

Your careful study of the facts is essential if you are to understand the issues being raised. Please take the time to read the report prior to the meeting in March.

FEDERAL FUNDS

I have encouraged your school board for the school year 1979-80 to replace all federal funding from the Department of Health, Education and Welfare with local funding. This recommendation has been made with the full knowledge that such a move would cost the taxpayers of Milan an additional $4,500 to $5,000 for the coming year. However, in my judgment, to do otherwise at this time would in effect cost you more money to carry out the mandates HEW would be requiring of Milan. It would in effect give some bureaucrat a key to your school building and put them in the position of telling you and your school board what to do and when to do it. The people of Milan, whose taxes support nearly the full cost of operating their school, should operate their school as they see fit. Certainly the people know better what the school needs than some bureaucratic paper shuffler from Boston or Washington.

SCHOOL WARRANT

Your school warrant contains two (2) articles which have been included to carry out the recommendations of the Study Committee and allow the people of Milan to make a decision regarding those recommendations.

Article 3 has been included first so the people of Milan would have a chance to discuss and make a decision with regard to the recommendations of the Committee. If passed, both Milan and Dummer school boards would negotiate a tuition arrangement mutually agreeable to both parties for the education of Dummer students. Subsequently a tuition contract would be developed covering what services Milan would provide and for what duration the agreement would be made.

The results of both the negotiations and the contract would be reported to the people at the March, 1980, School District Meeting. The final decision would be made by the people at the time.

Should, on the other hand, Article 4 be passed by the people, a Committee would be set up to study the joining of both communities under an AREA Agreement. This would be similar to the arrangement Milan now has with Berlin. The duration of such an agreement would be for 20 years unless it were modified prior to its termination. The arrangement is quite similar to that found under Article 3 except that it is for 20 years rather than a shorter period of time. Further, it involves the payment of Incentive Aid by the State for each Dummer child crossing its town line to attend school in Milan. The monies under such an agreement could total as much as $700.00. At this time, however, passage of this article is not being recommended. Should the tuition arrangement being recommended be to the advantage and satisfaction of both parties an AREA arrangement might be considered at a later date.

Articles 5 & 6 are not new but do contain some minor wording changes. Both articles have been used in the past to allow your school board to make application for federal funds as well as non federal funds under various programs which become available from time to time. Passing both articles will continue to leave your school board the option of applying or not applying for funds. Not passing the articles would effectively prevent them from having that option. Therefore, though it is the intent at the moment not to apply for federal HEW funds, it is recommended that you continue to allow your school board to have a choice in matters of this kind.

QUALITY TEACHERS

At the time of the dedication of the new addition to the Milan Village School, I commented on the need to build up the quality of the school's professional staff. A building in and of itself will not guarantee you and your children a good education. Only good teachers will do that and to hire and keep good teachers costs money. Therefore, I would encourage your school board to seek out good teachers, pay them competitive

salaries, and make every effort to keep them whenever possible. The investment the community would make would be returned many times to you and your children in the future.

TUITION ROLLS

Listed below is a three year comparison of the number of tuition students who have and will attend Berlin Schools:

Grade	1977-78	1978-79	1979-80
7	15	15	17
8	19	18	18
9	13	20	20
10	14	13	17
11	20	13	12
12	15	18	14
Contingency	2	2	2
Special	0	1	0
	98	100	100

The tuition budget for 1979-1980 represents the one area of increase far exceeding all others. For 1978-79 your tuition budget totaled $134,718.87. For 1979-80 this figure has increased to $154,955.80 resulting in an increase of $20,236.93 or 15% over the current year.

The basis for the tuition charge for the 1979-80 school year is the per pupil rate established by Berlin each year. Below, I have listed the rates over a period of three years to show you what has happened:

	1977-78	1978-79	1979-80
Junior High School	$1,165.28	$1,233.48	$1,392.72
Senior High School	$1,341.36	$1,488.51	$1,749.17

SCHOOL PROGRAMS

The future focus of the Milan Village School should be directed toward the improvemnt of its programs in all areas. Though our children do reasonably well in school, more can be done and should be done. Additional instructional materials need to be purchased. Specific directions to programs need to be given. The library needs to be expanded. In-service training needs to be provided. Multi-graded classrooms need to be eliminated. In summary, quality programs don't just happen. They take money and time, both of which are lacking to some degree in Milan.

EDA PROJECT

The addition and renovations to the Milan Village School under the federal EDA Project have been completed. Milan now possesses a building equal to or better than any elementary school facility in the North Country. Not only has the old portion of the building been updated, but it has been made energy efficient, has been lighted more efficiently, and has been modernized to make more efficient use of space. The addition, on the other hand, has not only added classroom space and cafeteria space but also support space such as a new kitchen, storage space, and bathroom space for use by the public. Outside we have been able to asphalt the yard, add summer and school recreation facilities, and add a well which in the past could have been used to advantage. Also included in the construction is a good fire alarm system and new wiring of the old building. All in all, Milan now posesses a fine facility second to none. With proper maintenance and care it should last Milan for many years into the future.

NEW HAMPSHIRE ACCOUNTABILITY PLAN

The New Hampshire State Board of Education has mandated that all schools in New Hampshire develop and implement a plan whereby the schools would assess, on three grade levels, the level of competence of their children in the areas of English and communications skills, mathematics, United States History and government, and New Hampshire History and government. The results of the assessment which is scheduled to take place in the spring of 1981 or as early as the fall of 1980 will be reported to the state and to the community as a whole. The results will also be developed into a series of recommendations for your local school board so they may consider changes which will have to be made to continue the quality of the schools' programs or to upgrade the programs in specific areas where a deficiency might exist.

The effort by the New Hampshire State Board of Education as reflected by the New Hampshire Accountability Plan is an attempt to determine what the schools in New Hampshire are doing, to help local school boards improve the quality of local programs, to assure that tax dollars are being wisely spent, and to

assure the children in New Hampshire schools are receiving a quality education.

The New Hampshire Accountability Plan effort has been in the making for several years. Presently the several school districts of Supervisory Union No. 20 have formed a Steering Committee composed of parents, teachers, school board members, and administrators to develop the Plan. From time to time, therefore, you will be seeing gatherings of people at your school(s) during the day or evening working jointly to put the plan together. At times some of your children's teachers will be released from their teaching duties to work on the Plan. I ask that you understand that this is necessary. Hopefully, the interruption to local school programs will be held to a minimum.

The New Hampshire Accountability Program, if successful, will provide all parties to the process of education a much clearer picture of how the schools are meeting the needs of your children. Hopefully, the results will be positive. In areas where the needs of your children are not being met, I hope you will join us to improve our programs so they may serve those they were intended to serve.

Education is a shared responsibility among all those elements which comprise a community. Included are parents, churches, teachers, school boards, selectmen, community groups, and individuals. To these people, but most especially to Margaret Nichols, our classroom teachers, the kitchen and maintenance staff and to the members of your school board, I wish to express my sincere appreciation and thanks.

Respectfully submitted,

Robert Bellavance
Superintendent of Schools

PRINCIPAL'S REPORT

Milan Village Elementary School

School opened on September 6, 1978 with an enrollment of 108.

Grade 1—14 pupils
Grade 2—19 pupils
Grade 3—24 pupils
Grade 4—17 pupils
Grade 5—15 pupils
Grade 6—19 pupils

The teaching staff is as follows:

Mrs. Margaret Nichols—Grade 1; Miss Susan Kelley-Grade 2; Mrs. Emmy Tankard—Grade 3; Mrs. Cathy Waninger—Grades 4 and 5; Miss Debra Rosenberg—Grades 5 and 6; Mrs. Donna Roberts—School Nurse, Health Teacher; Mrs. Marie Shaginaw—Title I, Remedial Reading; Mrs. Nancy Zickler—Art; Mrs. Anita Ostrander—Gym; Mr. Matthew Peer—Music. Mr. & Mrs. Joseph Labrecque are School Custodians. Mrs. Joan Croteau is the cook for the school lunch program. Mrs. Lois Boucher is her helper. Mrs. Elizabeth Eastman is bookkeeper for the lunch program.

When school opened on September 8th, we entered a building much larger than the one we left at the close of school in June. The new addition was completed and the old section had been completely renovated. Milan can well be proud of its beautiful school building. The Dedication and Open House were held the evening of September 8, 1978. Many parents and friends attended this event.

The Honor Roll System which was started in September of 1977 has worked out very well and the First Annual Awards Assembly was held in June of 1978. Projects from each class were on display, along with presentations by the chorus and a gymnastic demonstration. Awards were given to those students who had displayed a high degree of academic achievement, citizenship, neatness, and overall improvement. Thanks to the Odd Fellows and Rebekahs, this Awards Assembly was held at the Odd Fellows Hall. The Second Annual Awards Assembly will be held in June 1979, in the School Auditorium.

Open House and a Book Fair were held November 8, 9, 10, and 13. These were in conjunction with P.T.A. Our thanks again to the P.T.A. for the teaching aids purchased for the classrooms.

As we now have an auditorium, the Christmas Concert, under the direction of Mr. Peer, the music teacher, was held at school in the auditorium.

An Intramural Basketball Program was started in November for pupils of grades four, five, and six. This program is supervised by Rod Legendre with help from volunteers.

The school library is open every Monday with volunteers providing a library service with Mrs. Bernice Potter serving as chairperson.

Children are a very important part of our community, and they deserve a good education. I have made visitations to every classroom, and I feel that the teachers are sincerely putting forth every effort to provide a good education for the children of this community.

Sincerely submitted,

Margaret Nichols
Principal

School Nurse Annual Report

MILAN VILLAGE SCHOOL

The school year of 1977-78 found it necessary for the administration to supply a nurse substitute for four months. Mrs. Donna Gagne, R.N. very kindly filled this position.

Funds for a dental health aide were found for Union 20 and the school participated in an eight week extensive dental health educational program.

Several referrals from vision screening were made with a large percent funded by Sight Conservation. One referral to CCS for an evaluation in Hanover was made due to the keen observation of the child's teacher. One hearing referral is pending since the mobile unit from Portsmouth is no longer available monthly and we must wait until June.

Field trips included the Berlin Fire Station for grade two, walking trips to the potato field for grade three and the Cordwell Farm for grade one.

Immunization clinics are a joint effort of the school and the Milan Home Nursing Center. Pre-school vision and Hearing Clinics are also a joint effort since first graders are included. The screeners from Concord have equipment more adaptable to the very young child.

The increased amount of medication in the school is still time consuming and places a greater responsibility on the teacher. It is a necessary part of keeping the children in schools as much as possible and with the fine cooperation of parents and teachers we now have a workable solution.

Fall Activities:

1. Heights/weights
2. Health teaching
3. Visual screening with referral
4. T.B. testing—staff & new students

Spring Activities:

1. School physicals with referrals—fourth graders and all new students
2. Hearing screening—with referrals
3. Health teaching
4. Students included in immunization clinics

Respectfully submitted,
Donna Roberts, R.N.

School District Meeting

of the Town of Milan, New Hampshire

MARCH 13, 1978

The Annual School District Meeting of the Town of Milan, N.H. was held on the 13th day of March, 1978, at 8:00 P.M. in the evening at the West Milan Town Hall. The Meeting was conducted by Rodney Young, Moderator, and was opened with the reading of the School Warrant.

Article 1. To determine the salaries of the School Board, Truant Officer, Auditors, Treasurer, Moderator and Clerk.
It was moved, seconded, and voted in the affirmative that the salaries of the School Board, Truant Officer and other District Officers and Agnents be set as listed below:

School Board (3)	2 @ $100.00
	1 @ 120.00
Treasurer	100.00
Moderator	15.00
Clerk	15.00
Auditors	2 @ 20.00 ea.
Truant Officer	25.00
Census Taker (1)	75.00
Checklist Supervisors	3 @ 5.00 ea.
Ballot Clerks	2 @ 5.00 ea.

Article 2. It was moved by Donald Rich, seconded by Beverly Hawkins, that the District vote to accept the report of agents, auditors and officers heretofore chosen, as printed in the Town Report. There was no discussion. Vote, affirmative.

Article 3. Motion made by Roma Lebrecque and seconded by Ronald Hawkins that we accpet Article 3 as read. Vote, affirmative.

Article 4. Motion by David Woodward and seconded that we accept Article 4 as read. Vote affirmative.

Article 5. Motion was made by Carolyn Carey, seconded by Beverly Hawkins. There was no discussion and the motion was carried.

Article 6. Motion was made by Harris Nichols, and seconded, that the town vote to accept Article 6 as read. Mr. Bellavance was asked if the Town of Dummer would discuss the possibility of joining with Milan in the education of Dummer and Milan children, in Milan, and his reply was that "It looks favorable. Dummer has an Article in their Warrant and they will vote on this tomorrow." Vote was called for and the motion was carried.

Article 7. Motion was made by Wendell Sias and seconded. There was quite a lengthy discussion on one phase of this Article, having to do with the possibility of hiring a parttime secretary is necessary. This person would work possibly two hours a day, doing work that Mrs. Nichols is now doing. This would take some of the work-load off the teacher and leave her free to spend her time in classroom work. This led to further discussion of the cost involved in hiring a secretary-$1,080-and the possibility of getting a secretary through the CETA Program, or some other such program, at a future date.

There was a motion made to amend Article 7 by eliminating the position of secretary, thereby reducing the budget by $1,080. Amendment seconded. Vote on amendment carried. A show of hands was requested and vote carried.

Article 7 now reads "to raise and appropriate the sum of $262,631.97 for the support of schools, payment of salaries, etc." Vote, affirmative.

Article 8. Under this Article there was an informative discussion regarding the town's responsibility toward handicapped children. Mr. Bellavance explained briefly the responsibility of the Town, State and federal government in the education of these children and the guidelines that must be followed if, and when, any of these children become eligible for any of the special programs available. These children must be educated and it could become a tremendous expense to the town.

Under this Article, also, Ronald Hawkins brought up the question of parents taking children out of school to go on vacation, etc., (and also the question of truancy.) This has become a real problem for the School Board and something that parents and teachers will have to work out together. The School Board feels that a child should make up work required by the teacher in order to pass. Also, we are paying tuition to Berlin for students who do not attend school full time and the School Board wants to know what, if anything, they can do about it. A motion was made that when a child is absent without medical excuse, or excused absence, the School Board be instructed to take action. At this point a motion was made to give the School Board a vote of confidence in their handling of truancy. Vote, affirmative. Mo-

tion carried.

A motion was made that the School Meeting be held at 8:00 P.M. next year. There was no discussion and motion was defeated.
A motion was made and seconded that the Meeting be held next year at 7:00 P.M. Motion carried.

Motion made to adjourn made and seconded. Time 9:30 P.M.

Respectfully submitted,

Ruth Sias
School Clerk, Milan

School Election Results

of MARCH 14, 1978

OFFICERS

MODERATOR

Rodney Young ..... received 87 votes and was elected
Ronald Hawkins ..... 10 votes
Donald Rich ..... 1 vote
Zilla Young ..... 1 vote
Rick Amero..... 1 vote
Herb Balser..... 1 vote
Arthur Brungot..... 1 vote
Robert Young..... 1 vote
Kenneth McLain ..... 1 vote
Eric Bleicken ..... 1 vote
Lila Plante..... 1 vote
Avis Croteau..... 1 vote
Janet Woodward..... 1 vote
Peter Neville..... 1 vote
Arthur York ..... 1 vote
Geraldine Judson ..... 1 vote
Harris Nichols ..... 2 votes

CLERK

Ruth Sias..... received 254 votes and was elected.
Muriel Lindsay..... 3 votes
Chris Young ..... 1 vote

SCHOOL BOARD MEMBER
for 3 Years

Ronald S. Hawkins..... received 234 votes and was elected.
Liz Eastman ..... 1 vote
Sarah Cordwell ..... 1 vote
Zilla Young ..... 1 vote
Elmer Lang ..... 1 vote
Robert Potter ..... 1 vote
Arthur Brungot..... 1 vote

TREASURER

Beverly H. Hawkins ..... received 254 votes and was elected.
Geraldine Judson ..... 1 vote

AUDITORS

Margaret McClellan ..... received 38 votes, elected
Zilla Young ..... received 40 votes and was elected.

Liz Eastman	9	Elizabeth Hart	1
Geraldine Judson	3	Flora Day	1
Chris Young	3	Alta Campbell	1
Zanita Hawkins	2	Mae Hamlin	1
Muriel Lindsay	2	Rodney Young	1
Linda Metayer	4	Avis Croteau	1
Regina McLain	2	David Woodward	1
Janet Woodward	2	Lila Plante	1
Josie Corkum	2	Shirley Amero	1
Regina Leclerc	1	Donna Rich	1
Olivia Caron	1	Elmer Lang	1
Harris Nichols	1	Ruth Sias	1
Sarah Cordwell	1	Beverly H. Hawkins	1

Respectfully submitted,
Ruth Sias, School Clerk

Expenditures

MILAN SCHOOL DISTRICT
1977-78

Expenditures	Total Amount	Elementary	Jr. High	Sr. High	General Expenses
ADMINISTRATION:					
Salaries for District Officers	$ 310.00	$ 164.30	$ 77.50	68.20	
contracted Services	179.98	95.39	45.00	39.59	
Other Expenses for Dist. Officers	791.53	419.51	197.88	174.14	
INSTRUCTION:					
Salaries	44,003.26	44,003.26			
Textbooks	675.10	675.10			
School Library & Audio Visual	408.14	408.14			
Teaching Supplies	2,729.33	2,729.33			
Contracted Services	575.80	575.80			
Other Expenses	539.36	539.36			
ATTENDANCE SERVICES:					
Salaries	25.00	25.00			
HEALTH SERVICES:					
Salaries	2,135.47	2,135.47			
Other Expenses	190.77	190.77			

PUPIL TRANSPORTATION					
Salaries	3,237.22	1,715.73	809.30	712.19	
Contracted Services	20,331.86	10,775.89	5,082.96	4,473.01	
Expend. in Lieu of Transportation	90.00	47.70	22.50	19.80	
OPERATION OF PLANT:					
Salaries	3,180.80	3,180.80			
Supplies	1,267.11	1,267.11			
Heat for Buildings	2,032.86	2,032.86			
Utilities, Except Heat	2,181.04	2,181.04			
MAINTENANCE OF PLANT:					
Salaries	372.40	372.40			
Repairs to Equipment	114.75	114.75			
Contracted Services	137.80	137.80			
Repairs to Buildings	1,028.70	1,028.70			
FIXED CHARGES:					
Teachers' Retirement System	957.33	957.33			
Fed. Ins. Contribution Act	2,998.22	2,998.22			
Insurance	1,877.10	1,877.10			
SCHOOL LUNCH & SPECIAL MILK:					
Federal Monies	6,244.56	6,244.56			
District Monies	719.64	719.64			
CAPITAL OUTLAY					
Buildings	170,404.85				170,404.85
Equipment	127.22				127.22

DEBT SERVICE FROM CURRENT MONIES:					
Principal of Debt	7,130.00				7,130.00
Interest on Debt	2,875.49				2,875.49
OUTGOING TRANSFER ACCOUNTS:					
Tuition to Other School Districts	120,162.83	872.95	59,442.10	59,847.78	
S.U. No. 20 Expenses	5,724.41	3,033.94	1,413.10	1,259.37	
Tuition to Private Schools	1,061.00	1,061.00			
TOTAL NET EXPENDITURES FOR ALL PURPOSES:	$406,820.93	$92,580.95	$67,108.34	$66,594.08	$180,537.56
Cash on Hand, June 30, 1978	6,101.33				
GRAND TOTAL NET EXPENDITURES:	$412,922.26	$92,580.95	$67,108.34	$66,594.09	$180.537.56

School Treasurer's Report

MILAN SCHOOL DISTRICT— EDA BUILDING FUND

FISCAL YEAR JULY 1, 1977 to JUNE 30, 1978

Cash on Hand July 1, 1977		$ 0.00
Revenue from Federal Sources	$123,500.00	
Received from Sale of Notes & Bonds (Principal only)	46,594.30	
TOTAL RECEIPTS		$170,094.30
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		170,094.30
LESS SCHOOL BOARD ORDERS PAID		170,094.30
BALANCE ON HAND JUNE 30, 1978		$ 0.00

September 2, 1978

BEVERLY H. HAWKINS
District Treasurer

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Milan, N.H. of which the above is a true summary for the fiscal year ending June 30, 1978, and find them correct in all respects.

September 2, 1978

MARGARET McCLELLAN
ZILLA YOUNG
Auditors

School Treasurer's Report

MILAN SCHOOL DISTRICT

FISCAL YEAR JULY 1, 1977 to JUNE 30, 1978

Cash on Hand July 1, 1977		$ 15,082.51
Received from Selectmen		
Current Appropriation	$215,208.27	
Revenue from State Sources	9,798.52	
Revenue from Federal Sources	2,110.88	
Received from all Other Sources	852.14	
TOTAL RECEIPTS		$277,969.81
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		243,052.32
LESS SCHOOL BOARD ORDERS PAID		236,950.99
BALANCE ON HAND JUNE 30, 1978		$ 6,101.33

September 2, 1978

BEVERLY H. HAWKINS
District Treasurer

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Milan, N.H. of which the above is a true summary for the fiscal year ending June 30, 1978, and find them correct in all respects.

September 2, 1978

MARGARET McCLELLAN
ZILLA YOUNG
Auditors

Balance Sheet

JUNE 30, 1978

ASSETS

Cash on Hand, June 30, 1978	$6,101.33	
Accounts Due to District:		
State of New Hampshire (Foster Children)	500.00	
Milan School Lunch Program (reim.)	473.62	
TOTAL ASSETS		$7,074.95

LIABILITIES

Accounts Owed by District:		
Milan School Lunch Program	$ 341.14	
National Forest Reserve	162.25	
Water Project	4,264.54	
Mainco School Supply Co.	1,269.90	
Tankard, Inc.	1,037.12	
TOTAL LIABILITIES		$7,074.95
BALANCE		$ 0.00

Detailed Statement of Expenditures

1977-78

ADMINISTRATION:			
Salaries for Administration:			
District Officers:			
Payroll Manifest		$	310.00
Contracted Services:			
Murial Lindsay—Auditor	$ 10.00		
Roma Labrecque—Census	80.00		
Rodney Young—Moderator	15.00		
Ruth Sias—Clerk	10.00		
Flora Day—Checklist Supervisor	5.00		
Regina McLain—Checklist Supervisor	5.00		
Alta Campbell—Checklist Supervisor	5.00		
Olivia Caron—Ballot Clerk	5.00		
University of N.H.—Census	44.98		179.98
Other Expenses:			
N.H. School Board Association	125.00		
Ronald Hawkins—Banquet	6.58		
Supt. of Documents	10.25		
Gills Flowers—Roberts	20.57		
Smith & Town Printers-Ballots	41.50		
Edward J. Reichart (Attorney)	113.00		
Berlin Reporter-Ad	7.50		
North Country Education Services	1.00		
Nighswander, Lord, Martin, Killkelley	461.54		
Robert Bellavance-Reimb. Film	4.59		791.53
TOTAL ADMINISTRATION			$ 1,281.51

INSTRUCTION:

Salaries:

Payroll Manifest:		44,003.26

Textbooks:

Addison-Wesley	97.03	
Laidlaw Brothers	226.56	
J.B. Lippincott	3.60	
Houghton Mifflin Company	170.95	
Scott, Foreman and Company	87.18	
Milliken Publishing Company	92.14	677.46

Library & Audiovisual:

Martin Murray	31.32	
Goodyear Publishing Co.	47.80	
Fredrick Wanne Company	7.45	
Lakeshore Equipment Co.	15.74	
National Wildlife	7.00	
Society for Visual Education	106.08	
Follett Library & Book Co.	177.01	
Parent Magazine	6.95	
Smith & Town Printers	11.76	411.14

Teaching Supplies: (Workbooks, tests, etc.)

Educational Activity	15.00
N.E. Sound & Communication	63.93
Science Research Assoc.	28.56
J.B. Lippincott	740.72
N.Y. Athletic Supply	35.55
Hovey's Audio Visual	11.25
Mainco School Supply	1,255.50
J.L. Hammett Company	96.72
Follett Publishing Company	31.96
Xerox Educational Publishing	108.75
Laidlaw Brothers	17.01
Charles E. Merrill	46.42
Scott, Foreman Company	30.89
Smith & Town Printers	30.00
Goulet Printing Company	29.68
The Psychological Corp.	13.46
Lakeshore Curriculum Materials	21.48

Teaching Stuff	11.55		
Wolverine Sports	125.82		
Flaghouse, Incorporated	15.08	2,729.33	
Contracted Services for Instruction:			
Multi-Media	436.80		
NCCSI-Testing	35.00		
N.H. Public Television	104.00	575.80	
Other Expenses for Instruction:			
Smith and Town Printers	12.06		
Anita Czelusniak-Mileage Reimb.	56.16		
Wendy Leavitt	40.32		
Emily Tankard-Course Refund	45.00		
Joyce French-Course Refund	45.00		
Bergeron & Hanson	20.00		
N. Country Community Services	100.00		
Notre Dame College	8.00		
Susan Kelley-Mileage Reimb.	44.76		
Margaret Nichols-Reimb.	77.94		
Ann Lemorne-Reimb.	30.12		
Mr. Cordwell	30.00		
Janice Corcoran-Reimb.	30.00	539.36	
TOTAL INSTRUCTION			48,936.35
ATTENDANCE & HEALTH:			
Attendance Salaries:			
Payroll Manifest:		25.00	
Health Salaries:			
Payroll Manifest		2,135.47	
Other Expenses:			
Berlin Medical Professional Center	27.00		
Rufus McVetty-Physical	68.00		
Globe Dept. Store-Pillow	4.98		
City Drug	45.95		
Donna Gagne	14.44		
Dr. Normand Couture	5.40		
Dr. Edward Danais	25.00	190.77	
TOTAL ATTENDANCE & HEALTH			2,351.24

PUPIL TRANSPORTATION:			
Supplies:			
Amoco Oil Company		3,237.22	
Contracted Services:			
Tankard, Inc.	19,923.22		
Shirley Leclerc	80.64		
Berlin City Cab	162.00		
Gorham School District	256.00	20,421.86	
TOTAL PUPIL TRANSPORTATION			23,659.08
OPERATION OF PLANT:			
Salaries:			
Payroll Manifest:		3,180.80	
Supplies:			
Hillyard	47.32		
Interstate Rest. Equipment	959.90		
Morris Building Center	1.62		
N.E. School Services	106.60		
Gorham Hardware Store	10.42		
Rochester Germicide Co.	141.25	1,267.11	
Heat:			
Homegas Corporation	66.00		
Cray Oil Company	1,051.97		
Gorham Oil Company	888.81		
Gorham Hardware Store	26.08	2,032.86	
Utilities:			
Public Service Company	1,746.91		
N.E. Telephone	431.89	2,178.80	
TOTAL OPERATION OF PLANT			8,659.57
MAINTENANCE OF PLANT:			
Salaries:			
Payroll Manifest:		372.40	

Repairs to Equipment:			
Joseph Labrecque	12.00		
Multi-Media Service	43.90		
Norcross Office Equipment	21.50		
William Gosselin Company	37.35	114.75	
Contracted Services:			
Macs Home Service	60.00		
William Gosselin Company	77.80	137.80	
Repairs to the Building:			
Morris Building Center	79.92		
Howard Doucette	64.00		
E & S Rental Shop	19.98		
Gorham Hardware Store	368.42		
T. V. Lab & Appliances	173.15		
William Gosselin	15.00		
Riva & Stanley	33.20		
Mac's Home Service	32.00	785.67	
TOTAL MAINTENANCE OF PLANT			1,410.62
FIXED CHARGES:			
Teacher's Retirement:			
N.H. Retirement System		957.33	
F.I.C.A.:			
N.H. State Treasurer		2,998.22	
Insurance:			
A.D. Davis & Sons	1,677.10		
Blue Cross & Blue Shield	200.00	1,877.10	
TOTAL FIXED CHARGES			5,832.65
SCHOOL LUNCH & SPECIAL MILK:			
Federal Share:			
Milan School Lunch Program:		6,511.11	

District Share:			
Payroll Manifest	538.80		
Rich's Department Store	18.52		
Elizabeth Eastman-Reimb.	9.96		
Interstate Rest.	150.08	717.36	
TOTAL SCHOOL LUNCH AND SPECIAL MILK			7,228.47
CAPITAL OUTLAY:			
Buildings:			
National Society of Prof. Engineers	18.00		
Reporter Press	69.35		
Jacob Licht	25.00		
William Gosselin	25.00		
Regina McLain	5.00		
Alta Campbell	5.00		
Flora Day	5.00		
Roma Labrecque	5.00		
Olivia Caron	5.00		
News & Sentinel	10.50		
Carroll County Ind.	23.40		
Bergeron & Hanson	40.00		
Association of General Cont.	16.20		
N. Country Public Company	28.00		
Office Products	5.10		
Ruth Sias	10.00		
Avis Croteau	15.00	310.55	
Equipment:			
Clifford Tankard	200.00		
Snitz Manufacturing Co.	127.22	327.22	
TOTAL CAPITAL OUTLAY			637.77
DEBT SERVICE—CURRENT MONIES:			
Principal:			
Berlin City National Bank		7,130.00	
Interest:			
Berlin City National Bank		2,875.49	

Milan School Lunch Program

HOT LUNCH REPORT

SEPTEMBER, 1977—JUNE, 1978

Number of days lunches were served:		178
Lunches Served		
Students	14,554	
Adults	27	
Total	14,581	
Receipts		
Balance on hand July 1, 1977		$5,389.11
Lunch Sales		5,108.90
Reimbursements		5,770.94
		16,268.95
Payments		
Labor		4,622.61
Food		5,312.22
Office Supplies and Postage		22.53
Equipment		156.43
		10,113.79
Balance on hand August 31, 1978		6,155.16

Elizabeth Eastman
Milan Hot Lunch Director

TOTAL DEBT SERVICE FROM CURRENT MONIES			10,005.49
OUTGOING TRANSFER ACCOUNT:			
Tuition:			
Berlin Public School	119,289.88		
Gorham School District	872.95	120,162.83	
Supervisory Union Expenses:			
Supervisory Union #20		5,724.41	
Tuition to Private Schools:			
NCCSI-Leclerc		1,061.00	
TOTAL OUTGOING TRANSFER ACCOUNT			126,948.24
TOTAL EXPENDITURES FOR ALL ACCOUNTS:			236,950.99

BIRTHS REGISTERED IN THE TOWN OF MILAN, N.H.
For the Year Ending December 31, 1978

Date of Birth	Place of Birth	Name of Child	Sex	Name of Parents	Birthplace of Parents
Feb. 26, 1978	Berlin, N.H.	Jamie Alison Biggart	F	Janet M. Tremblay Robert S. Biggart, Sr.	Mass. Mass.
Mar. 16, 1978	Berlin, N.H.	Jason Herbert Craig	M	Pauline I. Morrissette Robert W. Craig	N.H. Maine
Mar. 18, 1978	Berlin, N.H.	Brian Christopher Lessard	M	Lise M. Gauthier Gilbert Lessard	Canada Canada
May 5, 1978	Berlin, N.H.	David Henry Cormier	M	Joan M. Grzesik John W. Cormier	Mass. Maine
May 25, 1978	Berlin, N.H.	Alison Mae MacKinnon	F	Marsha L. Reynolds James L. MacKinnon	Conn. N.H.
June 21, 1978	Lancaster, N.H.	Casey Lee Trottier	M	Sandra A. Gauvin Leon J. Trottier	N.H. N.H.
July 12, 1978	Littleton, N.H.	Vicki Lynn Campbell	F	Lucille F. Bouchard Howard W. Campbell	N.H. N.H.
Aug. 15, 1978	Lancaster, N.H.	Eric Dennis Potter	M	Donna C. Bean Dennis J. Potter	N.H. N.H.
Aug. 25, 1978	St. Johnsbury, VT	Patrick John Kelley	M	Susan L. Snyder Michael P. Kelley	N.H. N.H.
Sept. 1, 1978	Lancaster, N.H.	Kelly Ann Perreault	F	Deborah A. Lauze Michael R. Perreault	Maine N.H.

Oct. 15, 1978	Berlin, N.H.	Shauna Marie Duguay	F	Elaine L. Hawkins Frederick Duguay	N.H. Maine
Oct. 19, 1978	Hanover, N.H.	Daniel Brian Klein	M	Hilde B. Holemans Michael B. Klein	Belgium N.Y.
Oct. 19, 1978	Berlin, N.H.	David Mark Barney	M	Marilyn B. Turnbull James W. Barney	N.J. N.H.
Oct. 28, 1978	Berlin, N.H.	David Keith Doucette	M	Denise L. Maurais Russell R. Doucette	N.H. N.H.
Nov. 6, 1978	Berlin, N.H.	Scott Roger Huot	M	JoAnn Rines Roger O. Huot	N.H. N.H.
Dec. 9, 1978	Berlin, N.H.	Joshua Jon Bergeron	M	Nita L. Pare Peter J. Bergeron	N.H. N.H.

DEATHS REGISTERED IN THE TOWN OF MILAN, N.H.
For the Year Ending December 31, 1978

Date of Death	Place of Death	Name of Deceased	Age	Place of Birth	Occupation	Parents' Names
Jan. 5, 1978	Lancaster, N.H.	Gladys P. Twitchell	87	N.H.	Housewife	Leon Potter Datie Swan
Jan. 14, 1978	Berlin, N.H.	Steven B. Lavoie	15	N.H.	Student	Louis Lavoie Elaine A. Berwick
April 23, 1978	Milan, N.H.	Wendell O. Sias	62	N.H.	Service Mgr. Auto Mart	Herbert Sias Lura Eastman
July 13, 1978	Berlin, N.H.	Julia C. Caird	79	N.H.	Housewife	Samuel Croteau Emma Couture
Nov. 24, 1978	Milan, N.H.	Ovide N. Aubin	80	N.H.	Woodsman & Trucker	Napoleon Aubin Stephanie Gourre
Dec. 12, 1978	Colebrook, N.H.	Antoinette C. Mullins	64	Canada	Housewife	Joseph Couture Josephine Roberge
Dec. 19, 1978	Milan, N.H.	Kenneth A. Douglass	66	Canada	Brown Co.	William Douglass Eva Austin

MARRIAGES REGISTERED IN THE TOWN OF MILAN, N.H.

For the Year Ending December 31, 1978

Date of Marriage	Name & Surname of Groom & Bride	Birthplace of Each	Names of Parents	Birthplace of Parents	Name, Residence & Official Station of Person by Whom Married
April 16, 1978	Steven C. Stiles	N.H	Clyde Stiles	N.H.	Rev. Paul L. Gregoire
			Helen Coats	N.H.	Ass't. Pastor
	Claire C. Labonville	N.H.	Eleodard Labonville	Canada	Berlin, N.H.
			Rolande Bourque	Canada	
April 22, 1978	Peter P. Shaginaw	PA	Peter P. Shaginaw	PA	Richard S. Johnson
			Dorothy Yesenski	PA	Justice of the Peace
	Marie H. Parsons	N.H.	Lawrence Parsons	Canada	Hinsdale, N.H.
			Helen MacLean	Canada	
June 23, 1978	Paul R. Girard	N.H.	Henry Girard	N.H.	Nora C. Beasley
			Rolande Lafrance	N.H.	Justice of the Peace
	Louise R. Holroyd	N.H.	Lionel Routhier	N.H.	Whitefield, N.H.
			Pauline Leclerc	N.H.	
July 1, 1978	Peter F. Miele	N.H.	Dominic Miele	VT	
			Shirley Wolcott	VT	Richard J. Sirois
	Sara J. Prince	Columbia	Jorge Acosta	Columbia	Justice of the Peace
			Dora C. Gonzalez	Columbia	Berlin, N.H.
August 4, 1978	Dominic lentile	N.H.	Nickedemo lentile	Italy	
			Olivine Morin	Canada	Joseph Levesque
	Janet L. Judson	N.H.	Walter Vashaw	Maine	Justice of the Peace
			Calistra Adair	Maine	Milan, N.H.

August 26, 1978	Roger W. Hawkins	N.H.	Sidney Hawkins	N.H.	
			Shirley Ferrin	N.H.	Rev. James W. Barney
	Elizabeth A. Hart	N.H.	Weldon Peabody	N.H.	Pastor
			Gennette Hapgood	N.H.	Milan, N.H.
Sept. 23, 1978	Daniel L. Boutin	N.H.	Louis Boutin	N.H.	Edward E. Mulroney
			Lucille Ferron	N.H.	Justice of the Peace
	Susan J. Lariviere	N.H.	Robert Lariviere	N.H.	Berlin, N.H.
			Jeanne Gauthier	N.H.	
Nov. 3, 1978	Lawrence R. Mailloux	N.H.	Laurier Mailloux	Canada	
			Jean Haynes	N.H.	Joyce E. McCaffery
	Karen Lee Chase	N.H.	Paul McCosh	N.H.	Justice of the Peace
			Lucille Grondin	N.H.	Nashua, N.H.

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